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LONDON:

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1856.

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# PREFACE.

THIS edition of "The British Tariff" contains but few important changes effected in the laws and duties of Customs, since the appearance of the former volume.

The Compiler, partly by reason of this dearth of fiscal legislation, had not intended to re-produce his publication, in the present year. This resolve was in some measure influenced by the fact, that a large portion of his subscribers had been supplied with copies of Mr. Hamel's "Laws of the Customs;" and a still larger number with the "General Orders," compiled by the late Mr. Wildman,—both being works of acknowledged excellence, and published under the authority of the Lords of the Treasury.

Representations, however, having been made from influential quarters, and from a numerous body of friends resident in London and at the Outports, that those volumes, valuable and indispensable as they are, do not contain other information they desired to know, and which they had been annually accustomed to look for in this manual, the Compiler cheerfully accepted their invitation to publish a new edition.

To compensate in some degree for the few alterations in the legal portion of the contents, the present volume is considerably increased, and thus, for the first time, are presented the whole of the Colonial Duties, as well as complete lists of the names of every Officer and Clerk in the service of the Customs, together with the amount of revenue received at each port in the United Kingdom, during the year ended 31st March last.

In the hope that the work, with these *addenda*, will be received with the same amount of favour as its predecessors, the Compiler respectfully renews the expression of his best thanks to devoted friends for numerous valuable suggestions and other kind offices.

EDWIN BEEDELL.

40, TREDEGAR SQUARE, BOW ROAD,
*London, October* 15*th*, 1856.

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INVERNESS.

James Millar, Collector
John Crane, Controller
John Macdonald, Clerk
Roderick Cameron, Locker
John MacRitchie, Tide Waiter
Colin Sampson, Extra Tide Waiter
J. Ferguson and Co, Wine Merchts.
James Gordon, Merchant
James Ross, Ship Owner
Kenneth Mackay, Agent for the Aberdeen, Leith, and Clyde Steam Shipping Company
Alexander Forbes, Clerk to ditto
John MacCallam, Ship Owner
Alexander Paterson, Agent for the North of Scotland Steam Shipping Company
James Forbes, Merchant
Alex. R. Mackenzie, Ship Broker
James M. Allison, Ship Owner
Innes and Company, Merchants
McIver & Young, Wood Merchants
John Mackintosh, Coal Merchant
James Sharp, jun., Ship Owner
Captain P. Turner, Agent for the Glasgow Steamers
W. F. Henderson, Agent for the London Steamers
James Anderson, Wood Merchant

OUTPORTS, continued:

INVERNESS, continued:

J. W. Patterson, Lieut. Coast Guard (*Cromarty*,)
Robert Ross, Banker, (*do.*)
A. Munro, Banker (*Invergordon*)
J. Paterson, Ship Owner (*do.*)
J. Hall, ditto (*do.*)
Robert Davidson, Banker (*Forres*)
Colin Mackenzie, ShipOwner (*Elgin*)
Urquhart, Watson and Co., Wood Merchants (*do.*)
Capt. Smith of the "Vine" of *Banff*
Capt. Suding, the "Jane & Mary" (*do.*)
Robt. Brander, Ship Owner (*Lossiemouth*)
J. Bendlow, Inn Keeper (*Cromarty*)
Kenneth Macleod, Harbour Master (*Portmahomack*)
Donald Mackay, Provision Merchant (*do.*)
Alexander Ross, Branch Pilot (*do.*)
John Findlay, Commission Agent, (*Elgin*)
John Geddie, Ship Builder (*Lossiemouth*)
Capt. Innes of the "Challenger," (*Garmouth*)
Capt. Anderson, of the "Rose," (*do.*)
Robert Anderson, Ship Owner (*do.*)
Geo. Macdonald, P.C.O., (*Cromarty*)
James Ritchie, ditto (*Lossiemouth*)
E. F. Reid, ditto (*Burghead*)
Robert Macdonald, ditto (*Findhorn*)
James Duffus, ditto (*Nairn*)
D. Mackae, ditto, (*Portmahomack*
John Campbell, do. (*Fort William*)

IPSWICH.

John Adley, Collector
John F. Heatley, Controller
John J. Head, Clerk
Richard Bruce, Searcher
T. Smith, Tide Surveyor
C. T. Townsend, Ship Agent
Isaac Noy, Ship Agent, &c.
Bayley & Sons, Ship Builders
H. & A. Wallace & Co., Merchants
E. Sewell & Co, ditto
George Mason, jun., Timber Mercht.

IRVINE.

W. McCreadie, P. C. O., Landing Waiter, &c. (*Ardrossan*)
Barr & Shearer, Ship Builders
P. D. Moffatt, Ship & Commissn. Agt.
J. Kirkhope, Coal fitter & ShipBroker
D. Stewart, Ship Broker
Russel & Fullarton, Timber Merchts.
D. G. Muir, P. C. O. (*Troon*)
A. Paton, Agent, (*ditto*)
J. Colvill, ditto (*ditto*)

JERSEY.

George R. Radford, Collector
T. Walker Clarke, Controller
J. Moisson, Ship Broker
E. J. Bellingham, ditto
G. H. Millais, Ship Agent
J. W. Deal, ditto

KIRKALDY.

I. Walker, Controller
J. Scott, Landing Waiter

KIRKWALL.

G. H. Price, Collector
G. F. Traill, P. C. O. (*2 copies*) (*Longhope*)
W. Flett, P. C. O. (*Stromness*)
John H. Balkie, Lloyd's Agent and Ship Broker

LANCASTER.

William Hodgson, Collector
William H. Poole, Clerk, &c.
W. & T. Y. Welch, Merchants
T. & R. Preston, ditto
Thomas Ball, Broker
William Kelsall, Wine & Spirit Mcht
W. H. Curle, Tide Surv. (*Rampside*
R. Marshall, P. C. O. (*Arnside*)
John Wright, P.C. O. (*Morecambe*)

LEITH.

Isaac H. Nanson, Collector
Gines Henderson, First Clerk
Alexander Stewart, 2nd ditto
F. C. Nicholson, Clerk
Thomas Carse, ditto
David Currie ditto
Arch. W. Halden ditto
R. H. Renton ditto
John Wilson ditto
John McDonald, Extra Clerk
D. W. Low, Landing Surveyor
J. L. Johnston ditto
John Scott, Searcher
James S. Thomson, ditto
George Martine, ditto
Thos. N. Fyfe, Superintend. Locker
John McNaughton, Locker
J. R. Mathie, ditto
James Anderson, ditto
George Fotheringhame, Tidewaiter
Thomas Scott, ditto
John Broadfoot & Sons, Ship Brokers
Ebenezer Davison, Ship Agent
Denovan, Brothers, Ship Agents
George Gibson and Co., Merchants
Gillespie and Cathcart ditto
The Leith, Hull, and Hamburgh Shipping Company
Mitchell, Somerville & Co., Merchts
Donald R. Macgregor, Merchant
William Muir, ditto
William Steven, Merchant & Ship Store Dealer
Samuel Part, P. C. O. (*Fisherrow*)

OUTPORTS, continued:

LIVERPOOL.

Samuel Price Edwards, Collector
Robert Daw, Controller
Edwin Lee, Inspector-General
George Witt, Principal Landing Sur.
A. S. Rich, Landing Surveyor
J. F. King ditto
T. Brown ditto
W. P. Tomlins ditto
J. W. Arkle ditto
J. D. F. Gibson ditto
W. Thompson, ditto
L. G. Thom, Jerquer and Controller of Accounts
J. Pierce, Assistant ditto
R. Potbury, Inspector of the River
W. Nott ditto
P. Stevens, Acting Landing Surveyor
W. Every ditto
H. W. Crosby ditto
C. Jackson, Acting Surv. of Gaugers
W. Bliss ditto ditto
J. C. Bezer, Principal Clerk
G. St. George, Clerk, Long Room
R. De Renzy ditto
W. G. Flewker ditto
W. G. Stewart ditto
F. M. Holder ditto
J. Pyke ditto
H. S. H. McCausland, ditto
R. Ross ditto
J. R. Gill ditto
W. Edwards ditto
H. Overton ditto
W. E. Grocott ditto
G. Thomas ditto
W. Pearson ditto
J. Macnamara ditto
W. Denton, Searcher
T. Kinsella, ditto
C. Cameron ditto
R. Fisher ditto
J. H. Shanklin ditto
H. Leithead ditto
W. Kendall ditto
R. Whaites ditto
F. A. Miall ditto
J. Hussey ditto
J. M. Dawkin ditto
T. Blease ditto
E. Glover ditto
T. H. Clark ditto
W. Burke ditto
W. Bean ditto
C. Stower ditto
A. Mackay ditto
R. Ilbery ditto
J. Pennington ditto
H. Goold ditto
S. McClelland ditto
W. H. Brassey ditto
J. Barnes ditto
P. J. Hay ditto
J. Bennet ditto
J. Britten ditto
J. Mudie Searcher
J. Clinton ditto
T. W. Kelly ditto
T. Sansom ditto
E. D. Musgrove ditto
R. M. Green ditto
T. Cornish ditto
J. Harding ditto
T. Foster ditto
A. J. Tate ditto
J. White ditto
J. Armour ditto
T. Barrow ditto
W. McBain ditto
T. Bunting, Principal Clerk for General Business
J. R. Lonsdale ditto
C. Jones Clerk
J. Bruce ditto
W. Jones ditto
E. F. Evans ditto
R. McAlister ditto
J. Armstrong ditto
J. Potbury ditto
E. W. Sudlow ditto
M. Byrne, Tide Surveyor
J. Gould ditto
John Meddens, Inspector of Patrol
John Sewell ditto
William East ditto
J. Ashton, Superintending Locker
The Re-Gauging Officers (8 *copies*)
H. Williams, Patrol Inspector
D. and C. McIver and Co. Merchants (2 *copies*)
Brown, Shipley and Co. ditto
C. Bushell and Co. ditto
J. Knowles, jun. and Co. ditto
R. C. Gardner and Co. ditto
Moore, Vicars and Co. ditto
R. W. Preston and Co. ditto
R. Preston and Co. ditto
E. and T. S. Young ditto
Baty and Searight ditto
F. Huth and Co. ditto
W. Laird and Co. ditto
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A. Dennistoun and Co. ditto
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Finlay, Campbell and Co. ditto
Blessig, Braun and Co. ditto
Vianna, Chapple and Co. ditto
Bennett and Sons ditto
Kerr, Walsh and Co. ditto
W. Roberts and Co. ditto
J. Sparks and Co. ditto
Glazebrook Brothers ditto
Morrell Woodward and Co. ditto

OUTPORTS, continued:

LIVERPOOL, continued:

R. and G. Benn Merchants
A. W. Powles and Son ditto
C. and B. Gray and Co. ditto
N. Meeke and Co. ditto
Bohtlingk and Co. ditto
J. H. Schroder and Co. ditto
Colchester and Woolner ditto
Kohn, Speyer and Co. ditto
Dennistoun, Mitchel and Co. ditto
H. Schwabe and Co. ditto
E. and J. Wilson ditto
R. Zwilchenbart and Co. ditto
Boyd, Edwards and Co. ditto
Wichelhaw and Burch ditto
Guion and Co. ditto
J. Green and Co. ditto
Wilson, Son and Church ditto
Santamaria and Co. ditto
Pilkington and Wilson ditto
F. De Oleaga and Co. ditto
Pilkington Brothers ditto
Rankin and Gilmour ditto
Wiere, Cochrane and Co. ditto
R. Gerheusser ditto
J. Mersoa ditto
R. Ashton ditto
J. Barnett ditto
J. Keillick ditto
J. V. Bartocino ditto
J. Carmichael ditto
N. Z. Rodocanachi ditto
V. Poutz ditto
J. B. Johnson ditto
C. D. Watson ditto
W. Inman ditto
W. Myers ditto
R. Rhodes ditto
R. Logan ditto
Messrs. A. Duranty and Co. ditto
Francis Evans, P. C. O. (*Runcorn*)

LERWICK (Shetland Isles).

John Thomson, Collector
Matthew Kennedy, Controller
Alex. Cormack, Tidewaiter
Way and Co., Merchants
Samuel D. Hunter, Merchant
Joseph Leisk, ditto
A. and J. Sutherland, Lloyd's Agents
William Irvine and Co., Merchants
Peter Garriock, Shipping Agent
Robert Mullay, ditto, and Merchant

LIMERICK.

James Ross, Collector
Elgar Pagden, Controller
H. Cockshott, 1st Clerk
W. Walnutt, 2nd ditto
J. Paterson, 3rd ditto
R. Davies, Searcher, &c.
W. Goulding, ditto
W. Gould, Tide Surveyor
W. Carroll, (Chamber of Commerce)
W. White, Wine Merchant
W. Shaw, Steam Ship Company
T. M. Usborne, Merchant
J. McDonnell ditto
M. Dawson, ditto
J. N. Russell and Sons, Merchants
F. Spaight & Sons ditto
Merrick Brothers ditto
Bannatyne and Sons ditto
Harvey and Co. ditto
Ryan, Brothers and Co., Ship Brokers
Mullock and Sons, ditto
Sidley, Brothers, ditto
Randall and Son ditto
H. W. Hobbs ditto
J. Cunningham, Tobacco Merchant
J. P. Fitzgerald, ditto Agent
Sikes and Co., Tea Dealers, &c.
Quin and Co., ditto
Chapple and Co. ditto
Alexander Brothers, ditto
J. Fife, ditto
J. J. McSheehy ditto
T. McSwiney ditto
J. Neiland ditto
J. Bentley, ditto
P. Miniter, ditto
J. W. Paterson, Merchant, (*Killrush*)
W. Blair, ditto (*do.*)
McMonnell and Son ditto (*do.*)
R. O'Callaghan, P.C.O. (*do.*)
M. O'Halloran, ditto (*Clare*)
J. F. Purcell, ditto (*Askeaton*)

LLANELLY.

Henry Thomas, Collector
E. L. Penfold, Controller
Frederick Morris Powell, Clerk
The Commissioners of the Burry Navigation
The Chamber of Commerce
Sims, Willyams, Nevill and Co., Copper Smelters
The Llangennech Coal Company
Simon Samuel, Ship Owner
Thomas Hayton, Ship Insurance Broker and Surveyor of Ships
Thomas Saunders, Ship Broker
T. Rogers, P. C. O. (*Carmarthen*)
Philipps and Lewis, Timber Merchants (*ditto*)
J. A. Simmins, Timber Mercht. (*do.*)
Samuel Bagnall, Corn Merchant (*do.*)
Lewis and Thomas, ditto (*do.*)
J. R. Buckley, ditto (*do.*)
The Spitty Copper Co. Copper Smelters, (*Penelawdd*)

LYME.

G. Clayton, Collector
H. A. Hunt, Controller
W. Budd, Custom House Agent

## LONDONDERRY.

### *Official and Departmental.*

Donelan, James, Collector.
Penberthy, Jno. P., Comptroller.
Scott, Charles, 2nd Clerk.
Gilliland, John, 3rd ditto.
Dysart, Alexr., 1st Searcher.
Donlon, Thos., 2nd ditto.
Enright, Thos., Tide Surveyor.
Finlay, Wm., Locker.
Sheil, Daniel, 1st Class Tidewaiter.
Semple, James, Principal Coast Officer, *Ballyraine*
Kerr, Andrew, nominated to office of Tidewaiter at *Liverpool.*
Davidson, James, Collector of Inland Revenue.

Keele, Chas., Captain R.N., Emigration Officer.
Smith, James R. junior, American Consul from *New York.*
Miles, Thos., Receiver of Wreck.
Stewart, Abraham H., Secretary to Harbour Commissioners.
Huffington, Wm., Solicitor for Customs in *Londonderry.*
Gregg, James W., Town Clerk.
McCormick, Wm., Railway Contractor and Proprietor.
Roe, Peter, Manager Londonderry and Coleraine Railway.
Gilliland, Saml., ditto, Londonderry and Liverpool Steam Boat Company, limited.
Lyon, John, ditto. Londonderry and Scotch Company.
Munn, John, junior, ditto, Londonderry and Glasgow Company.
Library Association, *Ship Quay Street.*
Victoria News Room, *Strand.*
Young Men's Literary Association, *North Wall.*
Greer, Mary, *Imperial Hotel.*
McCormick, Alexr. P., *Comercial Hotel.*
Morrison, Saml., Ship Broker and Consul.
Orr, Jas. & Co., Ship Brokers.
Roulston, Alexr., Ship Broker.

### *Gentry, Merchants, and others.*

Alexander Curry, Esq., Mayor of Derry.
Sir Robert A. Ferguson, Bart., M.P., *The Farm.*
Pitt, Skipton Esq. *Londonderry.*
Dani. Baird, Esq., Justice of Peace, *Boom Hall.*
Wm. Haslett, Esq., Justice of Peace, *Belfast Bank.*
J. Thompson Macky, Esq., Belmont, *Bank of Ireland.*
Allen, Andrew, Grocer.
Allen, John, Wine Merchant.
Allen, Robert, Merchant.
Ballantine, Thos. Merchant.
Black, Alexr. & Co., Spirit Merchants.
Bond, Robert, Wholesale Grocer & Tobacconist.
Carson, Jas., & Co., Brewers.
Chapman, David, Merchant.
Christy, John, ditto.
Christie, W. & H., Merchants.
Campbell & Gilmour, ditto.

LONDONDERRY continued:

Cooke I. & I., Merchants
Coppin, Wm., Ship Builder.
Corscaden, Jas., Merchant.
Devlin, John, Grocer.
Forde & McKée, Merchants.
Foster, Robt. & Co., Wholesale Grocers.
Gardner, Wm, Tea Merchant.
Gilliland, Saml., Wholesale Grocer and Spirit Merchant.
Greer, James, Grocer.
Gribbin, James, Tobacconist.
Graham, Brothers, Grocers.
Handcock, Danl. & Co., Merchants.
Hamilton Robt., Grocer.
Harvey, James, Wine Merchant.
Henderson, Robt. & Co., Grocers.
Mehan, John, Distiller.
McClelland, James, Grocer.
McClelland, Mathew, Builder.
McCorkell, Wm. & Co., Merchants.
Newton, Robt. W., Merchant, *Victoria Mills.*
O'Neil, John & Co., Merchants.
O'Neil, & McHenry, Grocers.
Osborne, Allen & Co., Merchants.
Osborne & Patten, Grocers.
Porter, W. D. Wholesale Tobacconist.
Reid, Irvine & Co., Wholesale Grocers and Tobacconists.
Smyth, John A. & Co., Merchants and Agents for Lloyd's.
Watterson, James, Grocer, *Waterside.*
Watt, A. A. & Co., Distillers.
Watt, David & Co., Distillers.
Elliott, Wm. Merchant, *Letterkenny.*
Wilson, Matthew, ditto, *ditto.*
Sproule, Saml., Solicitor, *Ramelton.*
Mitchell, Alex., Merchant, *ditto.*
Watt, James, ditto, *ditto.*
White, Henry, ditto, *ditto.*
Hegarty, William, Hotel, *Letterkenny.*

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*The Honorable The Irish Society of London, being on an Official visit, and holding their Court at Londonderry, August,* 1856.

John Humphery, Esq., Governor and Alderman.
Wm. A. Rose, Esq., Sheriff and Alderman.
Wm. Lawrence, Esq., Alderman.
Edward Eagleton, Esq., Alderman.
Thos. Lott, Esq., F. S. A., Deputy.
Robt. Jas. Chaplin, Esq., Irish Society.
Chas. Edwd. Fuller, Esq. ,,
Chas. Hawkins, Esq. ,,
Metcalf Hopgood, Esq. ,,
Herbert Lloyd, Esq. ,,
Robt. Geo. Pead, Esq. ,,
James Roberts, Esq. ,,
John E. Davies, Esq., Secretary.
Chas. Pearson, Esq., City Solicitor.
Wm. Green, Esq., Government House. Agent in Londonderry.

OUTPORTS continued:

LOWESTOFT.

John Robertson, Collector
George H. May, Controller
A. D. Gowing, Clerk, Long Room
R. D. Young, Tide Surveyor
James Breame and Son, Ship Brokers
John Rounce, Ship Broker
Thomas Small, ditto
The North of Europe Steam Navigation Company (2 *copies.*)
Francis Eschalaz, Harbour Master
T. Durrant, P. C. O. (*Southwold*)

MALDON.

J. Cockett, P. C. O. (*Leigh*)

MANCHESTER.

A. C. French, Principal Officer
Thomas Price, 1st Clerk
John Cunningham, 2nd Clerk
The Manchester Bonding Company
Benyons, Robinson and Co., Merchants

MARYPORT.

Henry Lindsay, Collector
G. Ballingall, Landing Waiter

MILFORD.

H. Pattison, Collector
J. Sealy Byers, Clerk
H. Sutherst, Tide Surveyor
Fred. C. Briggs, General Merchant and Steam Packet Agent
Arthur B. Harries, ditto, ditto, and Ship Agent (American Consul)
Julian B. Harries, Ship Broker
William Robertson, Timber Mercht
L. P. Barnaschoue, P. C. O. (*Tenby*)
J. Morgan, P.C.O., (*Pembroke Dock*)

MONTROSE.

P. Hayton, Collector
J. T. Barnard, Controller
R. Webster, Landing Waiter, &c.
A. Scott, Clerk
W. Rodger, Timber Measurer, &c.
J. Thomson, Bonded Store Merchant
Charles Birnie, Merchant
William Mitchell, Ship Broker
R. Millar and Sons, Merchants

NEWHAVEN.

Richard C. Hearn, Collector
Robert T. Dolan, Controller
Beverley U. Hearn, 1st Clerk
W. S. Flint, 1st Landing Waiter
A. D. Bosson, Agent to the Steam Packet Co., (4 *copies*)
William Cole, Ship Broker, &c.
Chatfield and Sampson, Timber Merchants
T & R. Hillman, Merchants

NEWPORT (Monmouthshire.)

Robert Cullum, Collector
Henry J. Cullum, 1st Clerk
J. Bladon, 2nd ditto
R. H. Nicholas, Searcher
Nicholas Butler, ditto
Methusalem Evans, Tide Surveyor
Abercarne Collieries Company
T. B. & S. Batchelor, Timber and Slate Merchants
Benson and Maddocks, Corn Mrchnts
Beynon, Wells, and Co., Ship Brokers and Ship Owners
George Blakey, Solicitor
D. Bordessa, Ship Broker
Brithdir Coal and Coke Company
James Brown, (*Bryn Glas*)
Richard Burton, Merchant
C. Cairns, Bonded & Free Store Mrcht
Stephen Campbell, Agent
R. J. Cathcart, Solicitor
Augustus B. Champ, ditto
Robert G. Cullum, Sun Fire Office
Charles Davies, Corn Merchant
John Davies, Wholesale Grocer and Provision Merchant
Henry John Davis, Solicitor
Ebbw Vale Co., Ebbw Vale Wharf
H. Edwards and Co. Ship Brokers and Agents to Lloyds
Evans and Goodwin, Wholesale Grocers and Provision Merchants
Benjamin Evans, Coal Agent
J. J. Gallie & Co., Potato Salesmen
Richard Gould, Ship Chandler
Grant, Brothers, and Co., Timber Merchants
John Green, Wharfinger, Cross Street Wharf
Charles Hall, Ship Owner
David Harrhy, Wine Merchant
Henry Haynes, Lloyds' Agent
Nelson Hewertson, Timber Merchnt.
L. Augustus Homfray, Tredegar Coal Office
John Hopgood, Ship Agent
Alfred G. Howard and Co., Ship and Insurance Brokers
John James, Agent, Pontypool Wharf
Jones Brothers, Ship Brokers and Ship Owners
Geo. W. Jones and Co., Ship Broker
Thomas Jones, Ship Broker
James N. Knapp, Mayor of Newport
John Le Couteur, Cider and Potatoe Merchant
Elias LeGrand, Tredegar Iron Wharf
Francis Le Grand, Ship Broker
Lewis Lewis, Ship Agent
Charles Lewis, Agent
Machen Colliery Company
Marshall, Knowles and Co., Coke Manufacturers and Colliery Proprietors
W. R. Matthew and Co., Importers and Dealers in Ships' Stores
L. Miles and Co., Ship Brokers

NEWPORT, continued:

Henry Morse, Bonded and Free Store Merchant
J. Morris, Moderator Wharf
A. J. Murphy, Blaenavon Iron Wharf
Newport Red Ash Coal Co.
Nicholas and Co., Timber Merchant
Henry Oakley, Merchant
R. Parnall, Ship Owner & Com. Agnt.
Fredk. Phillips, Rock Coal & Coke Co.
John Phillpotts, Solicitor
William Pickford, General Merchant
Thomas Powell and Son, Colliery Proprietors
T. P. and D. Price, ditto
Prothero and Fox, Solicitors
William Pugsley, Ship Chandler
Cohn Rogers and Co., Ship Brokers
Jharles Smith, Ale and Porter Mrcht
R. W. Stonehouse and Co., Ship Brokers and Merchants
John Tamplin, Ship Agent
Jas. Thompson, Agent (*Pillgwenlly*)
William Tombs, jun., Chain and Anchor Manufacturer
Tredegar Boat Co. (W. & R. Speary)
William Townsend, Merchant
William C. Webb, Ship Owner
William West, Coal Agent, Risca Wharf
E. Williams, Master of the Ship "Cinderella" of Newport
William Williams, Boat Builder
William Williams, Accountant and Fire and Life Assurance Agent
William Williams, and Co., Timber Merchants
James Wintle, Wine Merchant
Thomas Woollett, Solicitor & Town Clerk

NEWCASTLE.

J. Baldwin, Collector
A. R. Macleay, Controller
T. Guy, Landing Surveyor
W. Whitney, Chief Clerk
J. Young, Long Room
T. Graham, ditto
J. R. R. Rayner, Searcher
R. S. Bell, ditto
E. C. Sanders, ditto
J. Dees, ditto
T. Hanley, Measuring Surveyor
W. U Lawson, Assist. Tide Surveyor
John Hood, Timber Measurer
W. J. Humby, Locker
William Bell, ditto
C. W. Selby, ditto
W. S. Wilson, ditto
C. Allhusen and Co., Merchants
Jobson Brothers and Co, ditto
Bradshaw and Anderson ditto
Boldemann, Borries, and Co. ditto
G. F. Bolton, ditto
W. Thompson and Co., ditto
W. Southern, ditto
P. Hanserd, Merchant
Robert Armstrong, ditto
A. and R. Hopper ditto
J. Greene and Sons ditto
Ormston, Dobson and Co. ditto
William Watson ditto
William Dickinson ditto
John Story, ditto
Robert Wallace, Town Surveyor
George Hunter, Merchant (*Gateshead*)

NEWRY.

H. Costerton, Collector
J. Hughes, Controller
E. Johns, Tide Surveyor
H. McMahon, Broker

PADSTOW.

John L. Hawken, Collector
Samuel Malley, Controller
Samuel Allport, Ship Broker
Henry Hicks, P. C. O. (*New Quay*)
William Powell, ditto (*Boscastle*)

PENZANCE.

William H. Holmes, Collector
Joseph Barrett, Controller
J. Pascoe, Clerk
J. Millett, Landing Waiter
H. King, Broker
Higgs and Co. Merchants
Coulson and Co. ditto

PERTH.

Robert J. Mostyn, Collector
Peter Fawcett, Controller
William Imrie, Clerk
James Easson, Ship Broker, Swedish and Norwegian Vice-Consul
Roy and Bell, Wine Merchants
C. and J. McDonald, Merchants
J. and T. Currie and Co. ditto
Robert Greig and Co. ditto
Buchan and Low ditto
George Donaldson, Timber Mercht.
Peter Graham, Ship Owner

PETERHEAD.

W. R. Balfour, Collector
R. Kennedy, Controller
J. Johnstone, Ship Broker
J. Cruickshank, Mrcht. (*Fraserburgh*)
G. N. Watt, P. C. O. (*ditto*)

PLYMOUTH.

John Stewart, Collector
Arthur Stewart, Controller
J. S. Salmon, Chief Clerk
W. G. Slaughter, 2nd Clerk
Henry Chambers, 3rd ditto
Edwin Ralph 8th ditto
George Smith, Landing Surveyor
J. H. S. Russell, Searcher
A. J. Kerswell ditto
C. G Gibson ditto

PLYMOUTH, continued:

Christopher Rea, Tide Surveyor
Thomas W. Brooks, Boatman
John Pillar, Inspector of Patrol
Fox, Sons and Co., Merchants
Treeby and Co. ditto
Freeh and Co. ditto
Henry Crocker and Co., Ship and Customs Brokers
Dupre and Co., Merchants and ditto
Richard May, Ship & Customs Broker
William H. Harris ditto
Thomas I. and S. Stevens, Ship and Insurance Brokers
John Stevens, Ship Broker
H. D. Waring, Agent to the Dublin and African Steamers
Thomas Nicholson, Merchant, and Agent to the London and Cork Steamer
British and Irish Sugar Refinery Company (limited)
J. E. Deagon, Chemist, Parade
T. Landells, Tide Surveyor (*Millbay*)
Edward Field ditto (*Devonport*)
George L. Skinner (*Calstock*)

POOLE.

George J. Baumbach, Collector
Hugh McGilvray, Controller
Joseph Short, Chief Clerk
T. Ridout, Clerk and Searcher
G. N. Pinney, Merchant
R. Belben, Broker
J. Barter, ditto

PORT GLASGOW.

Francis Wallace, Collector
James Grieve, Controller
Andrew Neil, 2nd Clerk
Robert Welch, Tide Surveyor
John Lund and Sons, Merchants
John F. Anstruther, Merchant
Richard B. Haggart ditto

PORTSMOUTH.

D. Colquhoun Collector (*4 copies*)
W. C. Maclean, Controller
James Scott, 2nd Clerk, Long Room
J. Moore, Landing Surveyor
R. D. Parker, Landing Waiter
H. P. Trestrail, Tide Surveyor
P Dunn ditto
T. B. Alford, Tide Waiter
J. Puttick ditto
H. W. and E. Collins, Custom House and Shipping Agents
Thomas Beale ditto
J. W. Coles ditto
C. G. German ditto
Garratt and Gibbons ditto
W. G. Chambers, Merchant

PRESTON.

J. Underwood, Collector
J. Bertram, Searcher
R. A. Crombleholme, Clerk
J. Robinson, Spirit Merchant
J. Threlfall jun., & Co., ditto
W. and R. Hunt, ditto
F. Samons, P. C. O. (*Hesketh Bank*)
William Hind, P.C.O. (*Lytham*)

RAMSGATE.

J. H. Blain, Collector
William Petherick, Controller
Henry E. Strong, Clerk
F. A. Williams, Searcher (*L'derry*)
G. Hammond and Co., Ship Agents
N. Adams, West & Page, Ship Agts.
Edward Hodges and Co. ditto
John Beale, Custom House Agent
Willoughby J. Lake, R.N, Inspecting Commander Coast Guard
Henry Strong, Merchant
William Edward Drayson, ditto
T. Stribley, P.C. Officer, &c. (*Margate*)
G. Hammond & Co., Ship Agents (*do.*)

RAMSEY, (Isle of Man.)

Robert Hicks, Collector
Robert C. Meikle, Controller
George Hall, Merchant
Joseph Mawby, Bank of Mona
George Beevor, Merchant
Robert Teare, Douglas Bank
John S. Raby, Architect & Surveyor
Daniel Goldsmith, Merchant
H. Radcliff and Co., ditto
Thomas Quaye, ditto
Edward Kneale, Ship Owner
William Cannell, Ship Chandler
J. L. Watt, Royal Albert Brewery
J. Collins, North Brewery
William Stockdale, Albert Hotel
R. B. Henderson, Saddle Hotel

ROCHESTER.

W. J. Redpath, Collector
David Gay, Controller
A. McMillan, Tide Surveyor
H. Rimington, Locker
A. Cleghorn, Tidewaiter & Boatman
W. Dalton, Custom House Agent
W. W. Bentham ditto
D. Barnard ditto
E. Winch, Wine Merchant
W. Wells, Timber Merchant
W. Woodhams, jun., Wharfinger
R. Winch and Son, Wine Merchants
J. L. Levy, Ship Owner
Leigh Hooper, P. C. O. (*Sheerness*)
John Piper, ditto (*Maidstone*)

RYE.

William A. Gent, Collector
Francis L. Shaw, Controller
Amos Easton, Long Room
J. Vidler and Son, Merchants
Hoad Brothers, ditto
John Holmes, ditto

SCARBORO'.

J. P. Hayton, Collector

### SCILLY.

A. Richardson, Collector
R. F. Quill, Controller
Hugh Tregarthen, Receiver of Droit
F. Banfield & Sons, Lloyd's Agents

### SHIELDS (North).

Robert S. Kilgour, Collector
James Irwin, Controller
Stephen Rogers, 1st Clerk
Oswald Detchon, 2nd ditto
W. C. Turnbull, 3rd ditto
J. J. Moutray, Searcher
The Tide Surveyors
Messrs. Pow and Fawcus, Merchants
George Lamb, ditto
Geo. Baynes and Co., Bonded Store Merchants
Henry Harrison, ditto
W. H. Atkinson, Tynemouth A I Insurance Office
Thomas Hunter, Chemist
Joseph French, jun., Ship Broker
Luigi Descalso ditto
S. M. Lottinga, ditto
M. Bonhomme ditto
J. H. Sybenga, Ship Chandler
S. P. Sybenga, ditto
J. Pluns ditto
F. B. Bell, Agent.
William Rees, H. C. O. (*Blyth*)
C. H. Wheldon, Clerk (*do.*)
T. Archbold, Tide Waiter (*do.*)
James Heron, Ship Broker (*do.*)
Benjn. Dryden, Fitter & Broker (*do.*)
Francis Stafford, ditto (*do.*)
J. Hodgson, Receiver of Wreck (*do.*)
Bowman & Drummond, Ship Builders
John Ellis, Tide Surv. (*Wellington*)
W. R. Arkless, P. C. O. (*Amble*)

### SHIELDS, (South.)

J. C. Johnstone, Collector (2 *copies*)
John Heslop, Bonded Store Merchant.
William Pratt, Spirit ditto
William Couper, Bonded Store ditto

### SHOREHAM.

Charles J. Saunders, Collector
William H. Lloyd, Controller
David Pilmore, 1st Clerk
J. Rees, Tide Surveyor
G. Mechen, Ship Broker
A. & C. D. Buckwell, Timber Merchs.
James Glazebrook, Agent.
W. P. Gorringe, Bonding-yard Proprietor (*Kingston*)
R. H. Penney, Merchant (*Southwick*)
West, Hall & Smith, ditto (*Brighton*)

### SKIBBEREEN.

Robert Scott, Collector
Edw. J. Doherty, Controller
D. Hallahan, Ship Agent

### SLIGO.

Owen Wynne, Collector
Daniel Dudgeon, Controller
H. G. O'Beirne, 1st Clerk
Joseph Grafton, Clerk and Searcher
Samuel Henderson, Tide Surveyor
William Allingham, sub-Collector (*Ballyshannon*)
Wm. Gray, P. C. Officer (*Donegal*)
T. Hughes, Ship Broker (*ditto*)
Thomas T. Orchard, Supervisor, Inland Revenue
J. O'Connor & Co., Timber Merchts.

### SOUTHAMPTON.

W. H. Buckle, Collector
D. Preston, Controller
P. Smithett, Landing Surveyor
R. H. Minns, ditto
C. J. Clarke, Searcher
E. Sharp, ditto
T. Obree, Inspector of Water Guard
Hugh Williamson, Tide Surveyor
Charles Taylor ditto
W. Forrester, ditto
William Goff, Inspector of Patrol
Edwin Page ditto
Andrew Turnbull, Tide Waiter
Dunlop and Schoales, R. M. S. N. Company's Agent (2 *copies*)
G. Leach, London and South Western Foreign Steam Packet Office
T. Hill, P. & O. S. N. Co's. Agent
Copland and Barnes, Merchants
William Read, Principal Warehouse Keeper, Southampton Docks
J. N. Firman, Custom House Agent.
S. M. Starling, ditto

### ST. IVES.

Thomas H. Love, Collector
Sandys, Vivian and Co. (*Hayle.*)
J. Warner, Ship Builder (*do.*)

### STOCKTON.

John Shelly, Collector
William Foggo, Controller
W. E. Haill, 1st Clerk
W. L. Bass, 2nd ditto
John Mearns, 3rd ditto
James Nicol, Searcher
S S Stuart ditto
V. Baker, Tide Surveyor
Charles Ord, Tide Waiter
Thomas Bell ditto
William Farndale, ditto
John Robinson, Merchant
C. Martin, Wharfinger
Isaac Sharp, Mcht. (*Cleveland Point*)
Thos. Nichol, P. C. O., (*Middlesbro'*)
H. Sutton, Merchant (*ditto*)
A. Harris, Danish Consul (*ditto*)
Zindberg and Hornung, Norwegian Consuls (*ditto*)

STOCKTON, continued:

Robt. Groves, Coalfitter (*Middlesbro'*)
Scrafton and Smith, Ship Builders (*ditto*)
John Manners, Ship Broker & Coal Fitter (*ditto*)
J. and B. Ingledew, ditto (*ditto*)
Pauls, Buck and Co., ditto (*ditto*)
R. and T. Brown, ditto (*ditto*)

STORNOWAY

M. R Pithie, Collector
W. Gunn, Controller

STRANRAER.

W. R. Dockrall, P. C. O. (*Drumore*)

SUNDERLAND

James Bull, Controller
T. M. Mitchell, 1st Clerk, Long Room
R. Sell, Landing Surveyor
J. H. Kirk, Searcher
F. F. Yeatman, ditto
R. Pope, Tide Surveyor
J. Mason, ditto
W. M. Wake, Boat Builder (*2 copies*)
T. and W. F. Marwood, Shipping Register's Office
R. J. Brown and Co., Merchants
W. W. Robson and Sons, ditto
P. R. Los and Co. ditto
F. C. Huntley and Co. ditto
J. Ritson and Sons, Store Dealers
W. Freach, Wharfinger
H. Davidson, Customs Agent
Ditchburn and Dumble, ditto
J. Taylor ditto
A. M. Lotinga and Son, ditto
R. Hudson and Sons ditto

SEAHAM.

H. Atkey, Sub-Controller
Mann Brothers, Timber Merchants
J. F. Watson, Agent for Harris and Co., Merchts. and Ship Brokers.
D. G. Pinkney, Ship Broker

SWANSEA.

E. Waters, Collector
F. Pittman, Controller
William Rhys Gronow, Chief Clerk
W. J. Turner, Searcher
F. Pockett, ditto
W. Fraser, Tide Surveyor
G. George, Timber Measurer, &c.
F. Thoresby, Acting Searcher
G. Holland, Receiver of Wreck
H. Bath & Son, Copper Ore Merchts.
Richardson & Co., ditto
Townsend, Wood & Co., Iron Merch.
J. Petrie, Agent to the Cobre Co.
Francis & Strick, Coal Merchants
Insole & Son, Coal Proprietors
Fras. Grant, Merchant, Quay Parade
Vivian & Sons, Hafod Copper Works
J. Richardson, Merchant
W. Jenkins, Ship Agent and Owner
E Brown, White Rock Copper Works
G. A. Bevan, Ship Broker, Vice Consul for Belgium. Prussia, &c.
Cory Brothers, Ship Brokers & Coal Merchants
James Wathen Pockett, Coal Mercht
E. Thomas de la Corneuve. French Consul and Coal Merchant
Henry J. Madge, Tea Merchant
Edward Howard, Ship Broker and Commission Agent
Jenkins and Rees, Ship Brokers and Commission Agents
J. A. Meager, Ship Broker, &c.
Charles Williams and Co., Bonded Store Merchants
Edward Hammett, ditto
R. Chapman. ditto
R. Knight, Ship Broker & Coal Mrcht
Thomas Davies, Ship Broker, &c.
John Viner, "Mackworth Arms," Swansea, Elms Hotel, Mumbles
Jones, Johns and Co., Timber and Slate Merchants
John Dester, Manager of West of England Bank
T. Cairncross, Cashier, ditto
Matthews, Brothers and Co. Tea Merchants
J. Lewis, Editor of the "Cambrian"
John Bowden, Tea Merchant and Importer of Foreign Cigars
Thomas Walters, Coal Proprietor
David Hughes, Merchant (*Neath*)
James Kenway, ditto (*do*)
W. W. Young and Sons, ditto (*do.*)
N. B Allen. ditto (*do.*)
Lake and Thomas, ditto (*do.*)
Geo. Davies, Ship Agent (*Porthcawl*)
W. Humphreys, P. C. O. (*Neath*)
S. Bevan, ditto, (*Porthcawl*)
G. Bidder, Tide Waiter (*Port Talbot*)

TEIGNMOUTH.

L. M. Maxton, Collector
T. J. Freeman, Controller
A. Owen, jun. Ship Broker, General Commission Merchant and Receiver of Wrecks
J. Beater, Customs and General Commission Agent
R. J. Slade, Customs Agent (*Torquay*)
S. Cockings, Merchant (*ditto*)
J. Crossman, ditto (*ditto*)
C. McNab, P. C. O. (*ditto*)

TRALEE.

G Connolly, Collector
D. McArthur, Controller
F. Phelan, Clerk and Landing Waiter
R. S. Boles, Acting ditto
J. O'Connor, Tide Waiter
H. Coyle ditto
J. Donovan & Sons, General Merchts.
H. Benner, Receiver of Droits, Bonding Warehouse Keeper, &c.

TRALEE, continued:

A. McGregor, Grocery, Wine and Spirit Merchant
McCarthy and Co. ditto
R. G. Bolster ditto
John Shea, Ship Broker and Agent
M Thorny, Ship, Commission, and Emigration ditto
P. O'Kelly, General Merchant
John Buckly ditto
W. Lyons, R.N. Inspecting Lieut. of Coast Guard, (*Cahersiveen*)
D Mahony, Receiver of Droits (*ditto*)
John Adam, Superg. Lieut. of Coast Guard (*West Cove*)
D. Morrisson, Acting Coast Waiter (*Killorghie*)

TRURO.

Thomas Ferris, Collector

WATERFORD.

J. N. Beaumont, Collector
T. S. Miller, Controller
J. Fanning, Chief Clerk
W. Dobbyn, 2nd ditto
S. Ellis, Searcher
A. Burnett, Tide Surveyor
S. McDonnell, Acting ditto
J. Bowden and Sons, Merchants
J. Williams, Ship Agent and Broker
J. Kent, Merchant
J. Dimford, Wine Merchant
B. Moore, Ship Broker
D. Murphy, ditto
J. Lawlor, Merchant
W. Nagle, Sub Collect. (*Dungarvon*)
J. Sharp, Tide Surveyor (*Passage*)
J. Pittman, Tide Waiter (*do.*)

WELLS.

Charles E. Bull, Collector
John Brown, P. C. O. (*Blakeney*)
R. C. Wells, Ship Owner, &c. (*do.*)

WESTPORT.

J. Reilly, Collector
J. H. Davidson, Controller
J. Rubie, Clerk
Peter O'Malley, Ship Agent

WEXFORD.

W. Coghlan, Collector
G. W. Hughes, Controller

WEYMOUTH.

R. D. Clague, Collector
G. Reynolds, jun., Long Room
C. Thomas, Searcher, &c.
S. Tite, Corn Factor, and Agent
William Roberts, Ship Broker, &c.
Samuel Penny, Wine Merchant, &c.

WHITBY.

John Hatt, Controller
Thomas Proctor, Tidewaiter
Frankland & Co., Wine Merchants
Turnbull & Son, Ship Builders
William Cooper, Customs' Agent
J. B. Dale, Ship Agent

WHITEHAVEN.

John Carlile, Collector
W. Tickner, Controller
R. Simpson, Chief Clerk
W. Marshall, Landing Waiter
Wm. Sisson, ditto
J. Jackson and Son, Ship Brokers
W. Coulthard, Custom House Broker
Kennedy and Kendall, Merchants
John Key, Ship Owner (*Harrington*)

WICK.

Richard Boyd, Collector
Charles William Peach, Controller
W. Wood, Clerk
Hugh Davidson, late Collector
John Miller, Commission Agent
Alexander Waters, ditto
George Sinclair ditto
David Coghill ditto
G. S. Dunbar, P. C. O. (*Thurso*)
James Waters, P. C. O. (*Little Ferry*)

WIGTOWN.

John Simson, Collector
Henry Blake, Controller
Charles Taylor, P.C.O. (*Garliestown*)
William Alexander, ditto (*Whithorn*)
Ponton, S. Innes, ditto (*Port William*)

WISBEACH.

William Upward, Collector
Nathan Hammond, Controller
William Farrow, Tide Waiter, &c.
English Brothers, Timber Merchants
Harrison and Co., ditto
R Young, Merchant and Ship Owner
John Hiscox, Timber Merchant
Prest and Skelton, ditto
Robt. Flanders, P.C.O. (*Sutton Wash*)

WOODBRIDGE

Thos. M. Johnstone, Collector
Robert H. Mahon, Controller

WORKINGTON.

Robert V. Innes, Collector
John Gatherer, Controller
S. S. Briggs, P. C. O. (*Harrington*)

YARMOUTH.

J. Richardson, Collector
T. Avery, Controller
G. W. Carr, 2nd Clerk
J. Cobb, Searcher
H. H. Barber and Co., Ship Brokers

# IMPORTATION.

*If any goods, enumerated in the following Table of Prohibitions and Restrictions as "Goods absolutely prohibited" be imported into the United Kingdom; or, if any goods enumerated in such table as "Goods prohibited, except in transit, &c." be imported, except in accordance with such regulations; or if any goods enumerated therein as "Goods subject to certain restrictions" be imported contrary thereto,—then such goods may be forfeited and disposed of as the Commissioners of Customs may direct.*

## Goods absolutely Prohibited to be Imported.

(16 and 17 Vict., cap. 107, and 18 and 19 Vict., cap. 96.)

Books, wherein the Copyright shall be first subsisting, first composed, or written, or printed, in the United Kingdom, and printed or reprinted in any other country, as to which the proprietor of such copyright, or his agent, shall have given to the Commissioners of Customs a notice in writing that such Copyright subsists, such notice also stating when such Copyright will expire.(1)

(1) The Commissioners of her Majesty's Customs shall cause to be made, and to be publicly exposed, from time to time, printed lists of all books wherein the Copyright shall be subsisting, and as to which the proprietor or his agent shall have given notice in writing that such Copyright subsists, such notice also stating when such Copyright expires.—16 and 17 Vict. cap. 107, s. 46.

If any person have cause to complain of the insertion of any book in the lists, any judge at chambers, on application, may issue a summons calling upon the person, upon whose notice such book shall have been so inserted, to appear before him and show cause why such book shall not be expunged from such lists. The judge shall proceed to hear and determine upon the matter, and make his order thereon in writing; and the Commissioners of Customs, upon service of such order, shall expunge such book from the list, or retain the same therein, according to the order.—18 & 19 Vict., cap. 96, s. 39.

No book shall be inserted in any such list until the person giving the required notice shall have made and subscribed a declaration before the Collector of Customs, or any justice of the peace, that the contents of such notice are true.—18 & 19 Vict., cap. 96, s. 40.

The officers are to detain all foreign printed copies of works, wherein the copyright may be subsisting, which may be imported for private use or otherwise, and to govern themselves by the 17th s. of 5 & 6 Vict., cap. 45.—B. M., 21st March, 1843.

COIN, viz., False Money, or Counterfeit Sterling; Silver Coin of the Realm, or any money purporting to be such, not being of the established standard in weight or fineness.

EXTRACTS, ESSENCES, or other Concentrations of Coffee, Chicory, Tea or Tobacco, or any admixture of the same.

MALT, whether in grain, or in the form of concentrated extract or essence, but not including any of the fermented liquors made from malt now specified in the Tariff.

PRINTS, Indecent or Obscene, Paintings, Books, Cards, Lithographic or other Engravings, or any other Indecent or Obscene articles.

SNUFF WORK.— TOBACCO STALKS, stripped from the leaf, whether manufactured or not, and TOBACCO STALK FLOUR.

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GOODS PROHIBITED TO BE IMPORTED, EXCEPT IN TRANSIT, AND SUBJECT TO SUCH REGULATIONS AND RESTRICTIONS AS THE COMMISSIONERS OF THE TREASURY MAY DIRECT, AND DULY REPORTED AS GOODS IN TRANSIT.(1)

ARTICLES of FOREIGN MANUFACTURE, and any packages of such articles, bearing any names, brands, or marks being or purporting to be the names, brands, or marks of manufacturers resident in the United Kingdom.(2)

CLOCKS and WATCHES of any metal, impressed with any mark or stamp appearing to be or to represent any legal British assay mark, or stamp, or purporting by any mark or appearance to be of the manufacture of the United Kingdom.

PARTS of ARTICLES, viz., Any distinct or separate part of any article not accompanied by the other part or all the other parts of such articles, so as to be complete and perfect, if such articles be subject to duty according to the value thereof.(3)

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(1) The regulations affecting goods imported for the purpose of transhipment will be found in the Miscellaneous Orders, under "Transhipment," and the mode of carrying such regulations into effect is succinctly treated of in "The Waterside Practice."

(2) When goods are imported with the marks of English firms upon them, and it can be shown that the firms, whose marks they bear, are the owners and importers of the goods, the same may be cleared in the usual way; but if the goods so marked be imported by other persons, they must be stopped.— G. O., No. 72, 1853.

(3) Not applicable to watch movements and parts of unfinished watches.— G. O., No. 15, 1855.

GOODS PROHIBITED TO BE IMPORTED EXCEPT SUBJECT TO THE RESTRICTIONS ON IMPORTATION, HEREIN CONTAINED.

ARMS, AMMUNITION, GUNPOWDER, or any other goods, may be prohibited by proclamation or order in Council.

INFECTED CATTLE, SHEEP, or other animals, and hides, skins, horns, hoofs, or any other part of cattle or other animals, which Her Majesty may, by order in Council, prohibit, in order to prevent any contagious distemper.

SILK:—Manufactures of Silk, being the manufactures of Europe, unless into London, Liverpool, Hull, Southampton, Leith, Dublin, or ports appointed by the Commissioners, or into Dover or Folkstone direct from Calais or Boulogne, and unless in ships of 50 tons burden or upwards.

SPIRITS (not being perfumed or Medicinal Spirits), (1) unless in ships of 50 tons burden at least, and in casks, or other vessels, each of such casks or other vessels, being of the content of 20 gallons at least, and duly reported, or in glass bottles, or stone bottles, not exceeding the size of 3-pint bottles, and being part of the cargo of the importing ship, and duly reported.

TOBACCO, CIGARS, and SNUFF, (2) unless in whole and complete packages, each containing not less than 80 lbs. weight, and unless in ships of not less than 120 tons burden, and unless into ports approved by the Commissioners of Customs.

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*Under the "Customs Consolidation Act,* 1853," *Cigarillos or Cigarettos were allowed to be imported in packages of not less than* 75 *lbs. each. These provisions were repealed by the* 18 *&* 19 *Vict., cap.* 96, *and the clause above cited substituted, whereby the minimum weight (*80 *lbs.) recognised by the law, on the importation of Tobacco, Snuff and Cigars of all sorts, became equalised.*

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(1) Or Cordials.—T.O. 4th March, 1826.

(2) The master of every ship must report the general denomination of the contents of each package, under a penalty of £100.—S. 51.

Tobacco and Snuff for private use, in packages under the legal size, may be admitted by special leave of the Board, provided it be for the use of the person to whom it is consigned, and be inserted in the manifest and report, the application and proof being made by such person.—B.M. 1st Nov., 1826.

*For Regulations affecting Spirits, Tobacco and Cigars brought by passengers into this country, see p.* 68.

The following Ports have been approved for the importation of TOBACCO and SNUFF, viz.:—

| *England.* | *Scotland.* | *Ireland.* |
|---|---|---|
| London, | Glasgow, | Dublin, |
| Liverpool, | Port Glasgow, | Belfast, |
| Bristol, | Aberdeen, | Cork, |
| Hull, | Leith, | Drogheda, |
| Lancaster, | Greenock. | Galway, |
| Cowes, | | Limerick, |
| Falmouth, | | Londonderry, |
| Fleetwood, | | Newry, |
| Hartlepool | | Sligo, |
| Portsmouth | | Waterford, |
| Plymouth, | | Wexford. |
| Newcastle, | | |
| Southampton, | | |
| Preston, | | |
| Swansea. | | |
| Whitehaven, | | |

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*All goods, except Tobacco and European Silks, and except "Goods prohibited," may now be imported into any port; but as Tea, if bonded, is required by the regulations to be deposited in a separate warehouse, or separate part of a warehouse, its importation is practically confined to London and such of the larger ports as possess the requisite places of deposit.*

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No goods shall be deemed to be imported from any particular place unless imported direct from such place and shall have been there laden on board the importing ship, either as the first shipment of such goods, or after the same shall have been actually landed at such place; 16 & 17 Vict. cap, 107, s. 43.

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All manufactures of Gibraltar, Malta and Heligoland made of materials of foreign produce liable to duty upon importation into the United Kingdom, upon which no such duty has been paid, or upon which drawback has been allowed, shall for the purposes of duty, be deemed to be the produce of and imported from a foreign country; 18 & 19 Vict. cap. 97, s. 7.

A

# TABLE OF DUTIES OF CUSTOMS

PAYABLE ON

## GOODS IMPORTED INTO THE UNITED KINGDOM,

ALSO OF

## DUTY-FREE GOODS.

(18 and 19 Vict. cap. 97, & 19 and 20 Vict., cap. 75.)

NOTE.—All goods not particularly described or charged with duty, in the following Table, in alphabetical course, either specially by name, or under their generic denomination, are classed either as "Goods in part or wholly manufactured, and not being enumerated or described," or as "Goods unenumerated, not being either in part or wholly manufactured," which items form the last two articles in the Table of Duties.

Against each article not subject to duty in the following Table is noted the denomination, under which it is to be described in the Entries for Importation or Re-exportation.

| | | £ | s. | d. |
|---|---|---|---|---|
| AGATES, or Cornelians, set . for every 100*l.* | value | 10 | 0 | 0 |
| —— not set, cut, or manufactured . | value | | free | |
| —— ..... not cut or manufactured . | value | | free | |
| ALBUMEN . . . . . | cwt. | | free | |
| ALE. See *Beer*. | | | | |
| ALGANOBILLA SEED . . . . . | cwt. | | free | |
| ALKALI, not being Barilla . . . | cwt. | | free | |
| ALKANET ROOT . . . . . | cwt. | | free | |
| ALMONDS, not Jordan nor Bitter . . | cwt. | 0 | 10 | 0 |
| —— Jordan . . . . . | cwt. | 0 | 10 | 0 |
| —— Bitter . . . . . | cwt. | | free | |
| —— Paste of . . . . . | lb. | 0 | 0 | 2 |
| ALOES . . . . . | lb. | | free | |
| ALUM ROCH . . . . . | cwt. | | free | |
| —— not Roch . . . . . | cwt. | | free | |
| ALUMINIUM, *admitted free of duty, as "goods not being wholly or in part manufactured."*—G. O. No. 13, 1856. | | | | |
| AMBER, Rough . . . . . | cwt. | | free | |

| | | £ | s. | d. |
|---|---|---|---|---|
| AMBER, continued: | | | | |
| —— Manufactures of, not enumerated, (except Beads) (1) . . . . . | value | | free | |
| AMBERGRIS . . . . . | ounce. | | free | |
| AMBOYNA WOOD . . . . . | ton | | free | |
| AMMONIA, Liquid . . . . . | lb. | | free | |
| —— Sulphate of . . . . . | lb. | | free | |
| AMMUNITION, viz.:— | | | | |
| —— Shot, large and small, of Lead . . | cwt. | 0 | 2 | 0 |
| ——————————of Iron . . | cwt. | 0 | 2 | 6 |
| —— Rockets, and other combustibles for purposes of war, and not otherwise enumerated or described . . | for every 100*l.* value | 10 | 0 | 0 |
| *On the entry of Arms and Ammunition of War, whether for home use, exportation, or in transit, the number and quantity of each description shall be stated in such entry.*—18 & 19 Vict., cap. 97, s. 6. | | | | |
| *Arms, Ammunition, or any other goods, may be prohibited by proclamation, or order in Council. See p.* 3. | | | | |
| ANCHOVIES. See *Fish.* | | | | |
| ANGELICA . . . . . | cwt. | | free | |
| ANIMALS, Living, viz.:— | | | | |
| —— Asses, Goats, Kids, Oxen and Bulls, Cows, Calves, Horses, Mares, Geldings, Colts, Foals, Mules, Sheep, and Lambs, Swine, Hogs, and Sucking Pigs . . | number | | free | |
| *Animals may be prohibited to be imported* —See page 3. | | | | |
| ANNATTO, Roll and Flag . . . . . | cwt. | | free | |
| ANTIMONY, viz., Ore of . . . . . | ton | | free | |
| —— Crude . . . . . | cwt. | | free | |
| —— Regulus . . . . . | cwt. | | free | |
| APPLES, Raw . . . . . | bushel | 0 | 0 | 3 |
| —— of and from British Possessions | bushel | 0 | 0 | 2 |
| —— dried(2) . . . . . | bushel | 0 | 1 | 0 |
| AQUAFORTIS . . . . . | cwt. | | free | |
| ARGOL . . . . . | cwt. | | free | |
| ARISTOLOCHIA . . . . . | cwt. | | free | |
| ARMS, viz.:— | | | | |
| —— Swords, Cutlasses, Matchetts, Bayonets, Gun-barrels, Gun-locks, Cannon or Mor- | | | | |

(1) Amber pipe mouth-pieces, with bone or wooden screws, to be charged with duty as "Goods manufactured."—B. O. Sept. 1854. (Laing & Co.)

(2) In measuring, 2957 cubic inches are the allowed contents of a heaped bushel.

| | | £ | s. | d. |
|---|---|---|---|---|
| ARMS, continued: | | | | |
| tars of Iron, not mounted, nor accompanied with Carriages | cwt. | 0 | 2 | 6 |
| —— Cannon, or Mortars of Brass, not mounted, nor accompanied with Carriages | cwt. | 0 | 10 | 0 |
| —— Cannon, or Mortars mounted, or accompanied with Carriages, and other fire-arms, viz., Muskets, Rifles, Carbines, Fowling-pieces, or Guns of any other sorts not enumerated, and Pistols, for every 100*l.* | value | 10 | 0 | 0 |
| *On the entry of Arms and Ammunition, of War, whether for home use, exportation, or in transit, the number and quantity of each description shall be stated in such entry.*—18 & 19 Vict., cap. 97, s. 6. | | | | |
| *Arms, Ammunition, or any other goods, may be prohibited by proclamation, or order in Council. See p. 3.* | | | | |
| ARROW ROOT | cwt. | 0 | 0 | 4½ |
| ARSENIC | cwt. | | free | |
| ART, works of, of whatever metal | cwt. | | free | |
| ASHES, viz., Pearl and Pot | cwt | | free | |
| —— Soap | cwt. | | free | |
| —— Weed | cwt. | | free | |
| —— Wood | cwt. | | free | |
| —— not enumerated | value | | free | |
| ASPHALTUM, or BITUMEN JUDAICUM | ton | | free | |
| BACON | cwt. | | free | |
| BALSAMS, viz., Canada | lb. | | free | |
| —— Capivi | cwt. | | free | |
| —— Peru | lb. | | free | |
| —— Riga | lb. | | free | |
| —— Tolu | lb. | | free | |
| —— Balm of Gilead, & unenumerated Balsam | lb. | | free | |
| BANDSTRING TWIST | value | | free | |
| BARILLA | ton | | free | |
| BARK for Tanners' or Dyers' use | cwt. | | free | |
| —— Cascarilla | cwt. | | free | |
| —— Peruvian | cwt. | | free | |
| —— of other sorts | cwt. | | free | |
| —— Extract of. See *Extract.* | | | | |
| BARLEY, Pearled | cwt. | 0 | 0 | 4½ |
| BAR WOOD | ton | | free | |
| BARYTES, Sulphate of, ground | ton | | free | |
| BASKET RODS, peeled | bundle | | | |
| not ex. 3 ft. in circumference at the band | | | free | |
| —— unpeeled | ditto | | free | |
| BASKETS | cubic foot | 0 | 0 | 4 |

| | | £. | s. | d. |
|---|---|---|---|---|
| BAST ROPES, Twines, and Strands. | value | | free | |
| BEADS, viz., Arango | lb. | 0 | 0 | 2 |
| —— and Bugles of Glass | lb. | | free | |
| —— Coral | lb. | 0 | 1 | 6 |
| —— Crystal | lb. | 0 | 0 | 2 |
| —— Jet | lb. | 0 | 0 | 2 |
| —— not otherwise enumerated or described | lb. | 0 | 0 | 2 |
| BEANS, Kidney and French. See *Seeds*. | | | | |
| BEEF, salted | cwt. | | free | |
| —— Fresh or slightly salted | cwt. | | free | |
| BEEF-WOOD | ton | | free | |
| BEER or ALE | barrel of 32 gallons(1) | 1 | 0 | 0 |
| —— Mum | ditto | 1 | 0 | 0 |
| —— Spruce(2) | ditto | 1 | 0 | 0 |
| —— of other sorts | ditto | 1 | 0 | 0 |
| —— *from the Isle of Man to be charged with the countervailing duty of* 10*s. per barrel.*—G. O. No. 68, 1856. | | | | |
| BERRIES, viz., Bay | cwt. | | free | |
| —— Juniper | cwt. | | free | |
| —— Yellow | cwt. | | free | |
| —— Myrobolane | ton | | free | |
| —— unenumerated, commonly made use of in chemical processes | ton | | free | |
| —— unenumerated not commonly made use of in chemical processes | cwt. | | free | |
| BIRDS, viz., Singing Birds | number | | free | |
| BISCUIT and BREAD (3) | cwt. | 0 | 0 | 4½ |
| BITUMEN JUDAICUM. See *Asphaltum*. | | | | |
| BLACKING | value | | free | |
| BLACKWOOD | ton | | free | |
| BLADDERS | number | | free | |
| BONES (except Whale Fins), whether burnt, or not, or as Animal Charcoal | ton | | free | |
| BOOKS, viz., (4) being of editions printed prior to the year 1801, bound or unbound | cwt. | | free | |
| —— being of editions printed in or since the year 1801, bound or unbound | cwt. | 1 | 10 | 0 |

(1) *See* G. O. 3rd Aug., 1842.

(2) By resolutions of the House of Commons, the duty of 1*l.* 10*s.* per barrel, levied by the "Customs' Tariff Act, 1855," was reduced to 20*s.*, on and after 6th July, 1856.—Confirmed by 19 & 20 Vict., cap. 75.

(3) Rusks to be charged with duty as "Bread."—B.O. to Hull, No. 236, 20th July, 1853.

(4) Books, being presents to the several learned Societies, indicated in the Treasury Letter of 25th June, 1852, may be admitted free of duty.

| | | £. s. d. |
|---|---|---|
| BOOKS, continued: | | |
| —— admitted under treaties of international copyright, or if of and from any British Possession(1) | cwt. | 0 15 0 |
| *Books are restricted as to importation.* See p. 1. | | |
| BOOTS and SHOES. See *Leather Manufactures.* | | |
| BORACIC ACID | cwt. | free |
| BORAX, Refined | cwt. | free |
| —— or TINCAL, Unrefined | cwt. | free |
| BOTTLES, of Earth and Stone | number | free |
| BOXES, viz.:— | | |
| —— Brass | cwt. | 1 10 0 |
| —— not otherwise charged, for every 100*l.* value | | 10 0 0 |
| BOX WOOD | ton | free |
| BRAN | cwt. | free |
| BRANDY. See *Spirits not sweetened.* | | |
| BRASS, Manufactures,(1) not otherwise enumerated | cwt. | 0 10 0 |
| —— Powder of | value | free |
| —— Old, fit only to be re-manufactured | ton | free |
| —— Wire | value | free |
| BRAZIL WOOD | ton | free |
| BRAZILETTO WOOD | ton | free |
| BREAD. See *Biscuits.* | | |
| BRICKS, or Clinkers (Dutch) | number | free |
| —— other sorts | number | free |

(1) The privilege of copyright is now extended to the following countries and states, viz.:—

| | |
|---|---|
| Anhault Dessau | Thuringian Union, viz.:— |
| Anhault Bernbourg | Rens Gritz |
| Belgium | Rens Lobenstein Ebersdorf |
| Brunswick | Rens Schleitz |
| France | Saxe Altenburg |
| Hamburg | Saxe Meiningen |
| Hanover | Saxe Coburg Gotha |
| Oldenburgh | Saxe Weimar |
| Prussia | Schwartzenburg Rudolstadt |
| Saxony | Schwartzenburg Sondershausen |

Books published in Prussia and Stamped in Saxony, or in any other state which may have acceded to the Convention, are to be treated as Prussian and *vice versâ*.—G.O. No. 126, 1846.

Books printed abroad, to be first published in the United Kingdom although stamped, are deemed liable to the duty of 30*s.* per cwt.—B.O. 4th March, 1854, No. 50.

(2) Brass and Glass Manufactures, as lenses and tubes for optical instruments, &c., to be charged with duty by weight, as either the brass or glass may predominate.—B.O. to Southampton, 15th July, 1853, No. 161.

Brass scales and weights in boxes to be charged with duty as "Goods manufactured."—B.O. Dec. 11th, 1855.

| | £ | s. | d. |
|---|---|---|---|
| BRIMSTONE, Unrefined . . . . . cwt. | | free | |
| —— Refined, in Rolls . . . . . cwt. | | free | |
| —————— in Flour . . . . . cwt. | | free | |
| BRISTLES, rough and in the tufts, and not in any way sorted . . . . . lb. | | free | |
| —— in any way sorted or arranged in colours and not entirely rough and in the tufts, lb. | | free | |
| BROCADE, of Gold or Silver . . . . . lb. | 0 | 5 | 0 |
| BRONZE, all works of art . . . . . cwt. | | free | |
| —— Manufactures of, or of metal bronzed or lacquered (1) . . . . . cwt. | 0 | 10 | 0 |
| —— Powder . . . . . value | | free | |
| BRUSHES, Paint . . . . . value | | free | |
| BUGLES, of Glass. See *Beads.* | | | |
| BULLION, and Foreign Coin of Gold or Silver value | | free | |
| *Bullion may be landed without report or entry.*—16 & 17 Vict. cap. 107, s. 49. | | | |
| BULLRUSHES . . . . . ton | | free | |
| BUTTER(2) . . . . . cwt. | 0 | 5 | 0 |
| —— of and from British Possessions . cwt. | 0 | 2 | 6 |
| BUTTONS and STUDS, of metal . . value | | free | |
| —————— other sorts . . . value | | free | |
| CABLES (not being iron cables), tarred or untarred, old and new . . . . cwt. | | free | |
| CAMEOS, not set . . . . . value | | free | |
| CAMBRICS. See *Linen.* | | | |
| CAMOMILE FLOWERS . . . . . lb. | | free | |
| CAMPHOR, Unrefined . . . . . cwt. | | free | |
| —— Refined . . . . . cwt. | | free | |
| CAMWOOD . . . . . ton | | free | |
| CANDLES, viz., Spermaceti . . . . cwt. | 0 | 2 | 4 |
| —— Stearine, till the 5th April, 1858, unless the duty upon Tallow shall be repealed at an earlier time, in which case, or after the 5th April, 1858, this duty shall be reduced to the same rate as Tallow Candles . cwt. | 0 | 3 | 6 |
| —— Tallow . . . . . cwt. | 0 | 2 | 4 |
| —— Wax . . . . . cwt. | 0 | 2 | 4 |

(1) Modern bronze works of art.—In future importations, the officers will enquire the name of the artist, the person for whom, and the object for which the work is brought, and with reference to such points, decide the liability to duty to the best of their judgment.—B.O. 22nd March, 1851, No. 237.

Bronze figures on marble bases to be charged with the above duty.—B. O. Jan. 14th, 1856 (Peascod.)

(2) Butter damaged may not be delivered as grease until one pint of tar be mixed with every hundred weight. See "*Miscellaneous Orders.*"

| | | £. | s. | d. |
|---|---|---|---|---|
| CANDLEWICK | cwt. | free | | |
| CANELLA ALBA | lb. | free | | |
| CANES, viz., Bamboo | number | free | | |
| —— Rattans, not ground | number | free | | |
| —— Reed | number | free | | |
| —— Walking Canes or Sticks, mounted, painted, or otherwise ornamented | 100 | 0 | 6 | 0 |
| —— Umbrella and parasol sticks | 100 | 0 | 3 | 0 |
| —— or Sticks unenumerated | number | free | | |
| CANTHARIDES | lb. | free | | |
| CAOUTCHOUC | cwt. | free | | |
| —— Manufactures of (1) | lb. | 0 | 0 | 4 |
| CAPERS, including the pickle | lb. | 0 | 0 | 1½ |
| CARDAMOMS | lb. | free | | |
| CARDS, viz., Playing Cards(2) | dozen packs | 0 | 15 | 0 |
| CARMINE | oz. | free | | |
| CARRIAGES, of all sorts (3) | value | free | | |
| CASKS, empty | value | free | | |
| CASSAVA POWDER | cwt. | 0 | 0 | 4½ |
| CASSIA, viz, Buds | lb. | free | | |
| —— FISTULA | cwt. | free | | |
| —— LIGNEA | lb. | 0 | 0 | 1 |
| CASTOR | cwt. | free | | |
| CASTS of Busts, Statues, or Figures | cwt. | free | | |
| CATLINGS | value | free | | |
| CAVIARE | cwt. | free | | |
| CEDAR WOOD | ton | free | | |
| CHALK, viz., unmanufactured | value | free | | |
| —— Prepared or manufactured, and not otherwise enumerated | value | free | | |
| CHEESE | cwt. | 0 | 2 | 6 |
| —— of and from British Possessions | cwt. | 0 | 1 | 6 |
| (*The duty on Cheese to be charged on the landing weight*). | | | | |
| CHERRIES, raw. | bushel | 0 | 0 | 2 |
| —— dried, until the 5th April inclusive which shall first happen after the end of twelve months from the date of a definitive treaty of peace with Russia | lb. | 0 | 0 | 2½ |
| for the following twelve months after such 5th April | lb. | 0 | 0 | 2 |
| thereafter | lb. | 0 | 0 | 1½ |

(1) Caoutchouc Tubing, covered with silk, to be charged with duty as "Silk Manufactures."—B. O. 29th Nov. 1854. No. 522.

(2) See ss. 114 to 116, p. 89, for regulations on importation.

(3) Perambulators, whether for adults or children, are to be admitted free of duty as "Carriages of all sorts."—B.O. Nov. 12th, 1855.

| | | £. | s. | d. |
|---|---|---|---|---|
| CHERRY WOOD | ton | free | | |
| CHICORY, or any other vegetable matter applicable to the use of Chicory, or Coffee, viz.:— | | | | |
| —— Raw or Kiln-dried | cwt. | free | | |
| —— Roasted or Ground, until the 5th April inclusive which shall first happen after the end of twelve months from the date of a definitive treaty of peace with Russia | lb. | 0 | 0 | 5 |
| thereafter | lb. | 0 | 0 | 4 |
| CHINA ROOT | lb. | free | | |
| CHINA, or Porcelain Ware, plain, painted, gilt, and ornamented | cwt. | 0 | 10 | 0 |
| CHIP OR WILLOW, for Platting | cwt. | free | | |
| CHLOROFORM | lb. | 0 | 3 | 0 |
| CIDER | tun | free | | |
| CINNABARIS NATIVA | cwt. | free | | |
| CINNAMON | lb. | 0 | 0 | 2 |
| CITRATE OF LIME | cwt. | free | | |
| CITRIC ACID | lb. | free | | |
| CITRON, preserved with Salt | value | free | | |
| CIVET | oz. | free | | |
| CLOCKS, viz.:— (1) | | | | |
| —— not ex$^{s}$. the value of 5*s*. each. | dozen | 0 | 4 | 0 |
| —— ex$^{s}$. 5*s*. and not ex$^{s}$. 12*s*. 6*d*. each. | dozen | 0 | 8 | 0 |
| —— ex$^{s}$. 12*s*. 6*d*. and not ex$^{s}$. 3*l*. each | each | 0 | 2 | 0 |
| —— ex$^{s}$. 3*l*. and not ex$^{s}$. 10*l*. each | each | 0 | 4 | 0 |
| —— exceeding 10*l*. each | each | 0 | 10 | 0 |
| (*Clocks are restricted as to importation. See p.* 2.) | | | | |
| CLOVES | lb. | 0 | 0 | 2 |
| COALS, CULM, or CINDERS | ton | free | | |
| COBALT | ton | free | | |
| —— Ore of | value and ton | free | | |
| —— Oxide of | value and ton | free | | |
| COCHINEAL | cwt. | free | | |
| —— Granilla | cwt. | free | | |
| —— Dust | cwt. | free | | |
| COCHINELLA WOOD | ton | free | | |
| COCOA | lb. | 0 | 0 | 1 |
| *No abatement of the duty to be made on account of damage.*—16 & 17 Vict., cap. 107, s. 76. | | | | |
| —— Husks and Shells | cwt. | 0 | 2 | 0 |

(1) Clock-stands of polished slate to be charged with duty as "Goods manufactured."—B. O. 23rd Nov. 1855, No. 431.

| | | £ | s. | d. |
|---|---|---|---|---|
| Cocoa, continued: | | | | |
| —— Paste or Chocolate . . . . | lb. | 0 | 0 | 2 |
| Coculus Indicus . . . . . | cwt. | 0 | 5 | 0 |
| *No abatement of the duty to be made on account of damage.*—16 & 17 Vict., cap. 107, s. 76. | | | | |
| Coffee, until the 5th April inclusive which shall first happen after the end of twelve months from the date of a definitive treaty of peace with Russia . . | lb. | 0 | 0 | 4 |
| thereafter . . . . . | lb. | 0 | 0 | 3 |
| —— Kiln-dried, Roasted or Ground, until the 5th April inclusive which shall first happen after the end of twelve months from the date of a definitive treaty of peace with Russia . . . . . | lb. | 0 | 0 | 5 |
| thereafter . . . . . | lb. | 0 | 0 | 4 |
| *No abatement of the duty to be made on account of damage.*—16 & 17 Vict., cap. 107, s. 76. | | | | |
| *A Drawback equal in amount to the import duty chargeable on Raw Coffee, is allowed on all Roasted Coffee, exported as ships' stores, or removed to the Isle of Man for consumption there.*—18 & 19 Vict., cap. 97. | | | | |
| Coin *is restricted as to importation.* See *p.* 2. | | | | |
| Coir Rope, Twine, and Strands . . | cwt. | | free | |
| Colocynth . . . . . | lb. | | free | |
| Columbo Root . . . . . | cwt. | | free | |
| Comfits, dry, until the 5th April inclusive which shall first happen after the end of twelve months from the date of a definitive treaty of peace with Russia . | lb. | 0 | 0 | 2½ |
| for the following twelve months after such 5th April . . . . | lb. | 0 | 0 | 2 |
| thereafter . . . . . | lb. | 0 | 0 | 1½ |
| Confectionery, until the 5th April inclusive which shall first happen after the end of twelve months from the date of a definitive treaty of peace with Russia . . | lb. | 0 | 0 | 2½ |
| for the following twelve months after such 5th April . . . . | lb. | 0 | 0 | 2 |
| thereafter . . . . . | lb. | 0 | 0 | 1½ |
| Copper, Ore of . . . . . | ton | | free | |
| —— Regulus of . . . . . | ton | | free | |
| —— old, fit only to be re-manufactured . | ton | | free | |

| | | £. | s. | d. |
|---|---|---|---|---|
| COPPER, continued: | | | | |
| —— unwrought, viz., in Bricks, or Pigs, Rose Copper, and all cast Copper | ton | free | | |
| —— part wrought, viz.: Bars, Rods, or Ingots, hammered or raised | ton | free | | |
| —— in Plates, and Copper Coin | ton | free | | |
| —— Wire | value | free | | |
| —— Manufactures of, not otherwise enumerated and Copper Plates engraved, | cwt. | 0 | 10 | 0 |
| COPPERAS, Blue | ton | free | | |
| —— Green | ton | free | | |
| —— White | ton | free | | |
| CORAL viz., Beads. See *Beads*. | | | | |
| —— in Fragments | lb. | free | | |
| —— whole, Polished | lb. | free | | |
| —— Unpolished | lb. | free | | |
| —— Negligées | lb. | 0 | 1 | 0 |
| CORDAGE (1) | cwt. | free | | |
| CORDIALS. See *Spirits*. | | | | |
| CORK | ton | free | | |
| CORKS, ready made | lb. | 0 | 0 | 6 |
| —— Squared for rounding | cwt. | 0 | 8 | 0 |
| —— Fishermen's | cwt. | free | | |
| CORN, GRAIN, MEAL, and FLOUR, viz.:— | | | | |
| —— Wheat, Barley, Oats, Rye, Peas, Beans, Maize or Indian Corn, Buck Wheat, Bear or Bigg | quarter | 0 | 1 | 0 |
| —— Wheat Meal and Flour, Barley Meal, Oat Meal and Groats, Rye Meal and Flour, Pea Meal, Bean Meal, Maize or Indian Corn Meal, and Buck Wheat Meal. | cwt. | 0 | 0 | 4½ |

*The duties upon Corn, Grain, Meal and Flour, are to be paid on importation, and such Goods may not be warehoused either for home consumption or exportation.*—16 & 17 Vict., cap. 107, s. 41.

*No abatement of the duty on Corn, Grain, Meal, and Flour, to be made on account of damage.*—16 & 17 Vict., cap. 107, s. 76.

*Corn, Grain, Meal, and Flour, upon re-importation, shall be deemed foreign.*—16 and 17 Vict., cap. 107, s. 65.

(1) Made of twisted strips of Hides, to be admitted free of duty.—B.M., 7th Sept., 1853.

| | £. s. d. |
|---|---|
| COTTON MANUFACTURES, viz.:— | |
| —— East India Piece Goods, viz.:— | |
| Calicoes & Muslins, white, piece & value | free |
| ———— dyed or coloured ditto | free |
| Nankeens, not dyed nor coloured ditto | free |
| ———— dyed or coloured . ditto | free |
| Handkerchiefs, dyed or coloured ditto | free |
| —— Manufactures, not being Articles wholly or in part made up, not otherwise charged with duty . . . . . value | free |
| —— Wool. See *Wool.* | |
| —— Yarn . . . . . lb. and value | free |
| —— Fringe . . . . . lb. | 0 0 2 |
| —— Gloves, of Cotton or Thread dozen pairs | 0 0 3 |
| —— Stays. See *Stays.* | |
| —— Stockings, of Cotton or Thread dozen pairs | 0 0 6 |
| —— Socks or Half Hose, Cotton or Thread do. | 0 0 · 3 |
| —— Articles or Manufactures of Cotton, wholly or in part made up, not otherwise charged with duty(1) . . for every 100*l.* value | 5 0 0 |
| COWRIES . . . . . value and cwt. | free |
| CRANBERRIES . . . . . gallon | free |
| CRAYONS . . . . . value | free |
| CREAM OF TARTAR . . . . . cwt. | free |
| CREOSOTE *to be charged with duty as "Goods Manufactured, unenumerated."* — B. O. to Newcastle, 9th July, 1856. | |
| CRYSTAL, viz., | |
| —— Rough . . . . . value | free |
| —— Cut or Manufactured, except Beads value | free |
| CUBEBS . . . . . lb. | free |
| CUBIC NITRE. See *Nitre.* | |
| CUCUMBERS, preserved in Salt . . value | free |
| CURRANTS . . . . . cwt. | 0 15 0* |
| *No abatement of the duty to be made on account of damage.*—16 & 17 Vict., cap. 107, s. 76. | |
| *The duty to be charged on the quantity ascertained at the time of delivery.*—S. 110. | |
| CUTCH . . . . . ton | free |
| DAGUERREOTYPE PLATES (2) . . . . lb. | 0 0 3 |

(1) Cotton table-covers made in the piece, but perfect on being severed, and also stamped Artificial Leaves deemed to be Articles of Cotton, at value.—B.O. 4th Nov. 1853, No. 623, and 5th April, 1854, No. 9.

(2) Daguerreotype impressions, whether portraits or views, may be passed free of duty, as pictures.—G. O. No. 66, 1853. Daguerreotype lenses are to be charged with duty as "Goods manufactured."—B. O. 19th Jan. 1855.

* 5 per cent, additional duty to be charged.

| | £. | s. | d. |
|---|---|---|---|
| DATES . . . . . cwt. | 0 | 10 | 0 |
| DERELICT GOODS.—*See* 16 *&* 17 *Vict., cap.* 107, *s.* 76, *p.* 79. | | | |
| DIAMONDS . . . . . | free | | |
| *Diamonds may be landed without report or entry.*—16 & 17 Vict., cap. 107, s. 49. | | | |
| DICE . . . . . pair | 1 | 1 | 0 |
| DIVI DIVI . . . . . ton | free | | |
| DOWN . . . . . lb. | free | | |
| DRUGS, not enumerated(1) . . . . cwt. | free | | |
| EARTHENWARE, not otherwise enumerated or described . . . . . cwt. | 0 | 10 | 0 |
| EBONY . . . . . ton | free | | |
| EGGS(2) (internal measurement of the package) cubic foot | 0 | 0 | 8 |
| —— of and from British Possessions ditto | 0 | 0 | 4 |
| ELDER FLOWER WATER . . . . . lb. | free | | |
| EMBROIDERY and Needlework(3), viz.:— | | | |
| —— on Silk, or Silk mixed with other materials, not being Silk Net for every 100*l.* value | 15 | 0 | 0 |
| —— ..... of and from British Possessions ditto | 5 | 0 | 0 |
| —— Silk Net, figured with the Needle, being Imitation Lace, and Articles thereof lb. | 0 | 10 | 0 |
| —— Cotton Net, figured with the Needle, being Imitation Lace, and Articles thereof lb. | 0 | 8 | 0 |
| —— Curtains, commonly called Swiss, embroidered on Muslin or Net . . lb. | 0 | 1 | 0 |
| —— All other Embroidery not enumerated, for every 100*l.* value | 10 | 0 | 0 |
| —— ..... of and from British Possessions, for every 100*l.* value | 5 | 0 | 0 |
| ENAMEL . . . . . lb. | free | | |
| ESSENCE of Spruce . for every 100*l.* value | 10 | 0 | 0 |
| EXTRACT of Cardamoms, Coculus Indicus, Guinea Grains of Paradise, Liquorice, Nux Vomica, Opium, Guinea Pepper, Peruvian or Jesuit's Bark, Quassia, Radix Rhataniæ, Vitriol, for every 100*l.* value | 20 | 0 | 0 |

(1) Sugar of Milk liable to the duty of 10 per cent. as "Goods manufactured."—B. O. 26th July, 1854, to Newcastle.

(2) Yolk of Eggs to be charged with duty as "Goods manufactured," &c. —B. O. to Poole 18th Dec., 1851, No. 176.

The fractional parts of an inch are not to be charged in the measuring of packages of eggs.—B. O. to Southampton, 24th Nov. 1854. No. 966.

(3) Crochet not deemed "Needlework," but to be charged as "Articles of Wool, Cotton," &c. as the case may be.—B. O. 1st and 15th March, 1849.

| | | £ s. d. |
|---|---|---|
| EXTRACT, continued: | | |
| —— Chesnut Bark or wood | lb. | free |
| —— Quercitron Bark | lb. | free |
| —— Logwood | lb. | free |
| —— Safflower | lb. | free |
| —— Bark, or of other vegetable substances to be used for tanning or other manufacturing purposes | cwt. | free |
| —— or preparation of any article not particularly enumerated nor otherwise charged with duty | for every 100*l.* value | 20 0 0 |
| —— or, and in lieu of the above duty, at the option of the importer | lb. | 0 5 0 |
| *Extracts, Essences or other Concentrations of Coffee, Chicory, Tea or Tobacco are prohibited. See p. 2.* | | |
| FEATHERS, for beds, in beds or otherwise | cwt. | free |
| —— Ostrich dressed | lb. | 0 3 0 |
| —— ..... undressed | lb. | free |
| —— Paddy bird, dressed | lb. | 0 3 0 |
| —— ..... undressed | lb. | free |
| —— not otherwise enumerated or described, viz. | | |
| —— ..... dressed(1) | lb. | 0 3 0 |
| —— ..... undressed | value | free |
| FIGS | cwt. | 0 15 0* |
| *No abatement of the duty to be made on account of damage.*—16 & 17 Vict., cap. 107, s. 76. | | |
| *The duty to be charged on the weight ascertained at the time of delivery.*—*S.* 110. | | |
| FIG CAKE | cwt. | 0 15 0 |
| FISH, viz., Anchovies | lb. | free |
| —— Caplin | cwt. | free |
| —— Cod | cwt. | free |
| —— Eels | shipload | free |
| —— ..... in small quantities | cwt. | free |
| —— Herrings | cwt. | free |
| —— Lobsters | number | free |
| —— Mackerel | cwt. | free |
| —— Oysters | bushel | free |
| —— Salmon | cwt. | free |
| —— Soles | cwt. | free |
| —— Sounds and Tongues | cwt. | free |
| —— Turbots | cwt. | free |

(1) Feathers dyed or coloured deemed to be dressed.—B.O. Nov. 1855, No. 480.
* 5 per cent. additional duty to be charged.

| | | £ | s. | d. |
|---|---|---|---|---|
| FISH, continued : | | | | |
| —— Turtle . . . . . | . cwt. | | free | |
| —— Fresh, not otherwise enumerated | . cwt. | | free | |
| —— Cured, not otherwise enumerated | . cwt. | | free | |
| *Lobsters and fresh Fish of British taking, and imported in British Ships, may be landed without report or entry.* — 16 & 17 Vict., cap. 107, s. 49. | | | | |
| FLAX, dressed . . . . . | . cwt. | | free | |
| —— rough or undressed . . . . | . cwt. | | free | |
| —— Tow and Codilla of . . . . | . cwt. | | free | |
| FLOCK for Paper Stainers . . . . | . cwt. | | free | |
| FLOCKS . . . . . | . cwt. | | free | |
| FLOUR. See *Corn.* | | | | |
| FLOWER ROOTS . . . . . | . value | | free | |
| FLOWERS, Artificial,(1) whether of silk, or of other materials, per cubic foot as packed; no allowance for vacant spaces | cubic foot | 0 | 12 | 0 |
| FRAMES, for Pictures, Prints, Drawings, or Mirrors(2) . . . . . | . value | | free | |
| FRUIT, viz., raw, not otherwise enumerated (3) | bushel | 0 | 0 | 2 |
| FURNITURE WOODS, not particularly enumerated except Ash, Beech, Birch, Elm, Oak, Wainscot(4) . . . . . | . ton | | free | |
| FUSTIC . . . . . | . ton | | free | |
| GALLIC POWDER . . . . . | . ton | | free | |
| GALLS . . . . . | . cwt. | | free | |
| GAMBOGE . . . . . | . cwt. | | free | |
| GAME. See *Poultry.* | | | | |

(1) Petels, preparations for artificial flowers, are chargeable with this rate of duty.—B.O. 15th December, 1849.

Mounted ornamental shell flowers, to pay duty as "Goods manufactured." —B.O. 12th June, 1850.

(2) Mirror frames with legs to be charged with duty as "Goods manufactured."—B. O. to Folkstone, Sept. 25th, 1853.

(3) In measuring, 2957 cubic inches are the allowed contents of a heaped bushel.

Fruit preserved in spirits is to be charged with the duty of 10 per cent. on the value of the fruit, and with the spirit duty on the quantity of spirit.—B.O. to Bristol, Dec. 4, 1827.

(4) In addition to the numerous woods inserted under their respective heads, as free of duty, orders have been issued at various periods for the admission of the following as furniture wood :—

Algarobo, arariba, black cedar from Porto Rico, cobano, cajoba, cherry, cypress, palm, partridge, purple, putamuco or putamque, paroba, pas de peroba, or yellow wood, red gum wood, Sebastiao, imported from Bahia; toon, a species of cedar or mahogany, the produce of Aracan, Vinhatico, and Yacca.

| | | £ | s. | d. |
|---|---|---|---|---|
| GARANCINE | cwt. | | free | |
| GARNETS, cut, not set | lb. | | free | |
| —— uncut | lb. | | free | |
| GAUZE of Thread | value | | free | |
| GELATINE | cwt. | | free | |
| GENEVA. See *Spirits not sweetened.* | | | | |
| GENTIAN | ton | | free | |
| GINGER | cwt. | 0 | 5 | 0 |
| —— preserved, until the 5th April inclusive which shall first happen after the end of twelve months from the date of a definitive treaty of peace with Russia | lb. | 0 | 0 | 2½ |
| for the following twelve months after such 5th April | lb. | 0 | 0 | 2 |
| thereafter | lb. | 0 | 0 | 1 |
| GINSENG | ton | | free | |
| GLASS, viz.: any kind of Window Glass, white, or stained of one colour only,(1) (except Plate or rolled Glass,) and shades and cylinders, until the 5th April, 1857 | cwt. | 0 | 1 | 6 |
| from and after 5th April, 1857 | | | free | |
| —— Flint Cut Glass, Flint Coloured Glass, and Fancy Ornamental Glass, of whatever kind | cwt. | 0 | 10 | 0 |
| —— Plate Glass, cast or rolled, of whatever thickness, whether silvered, polished, or rough, and silvered glass not otherwise enumerated | lb. | | free | |
| —— Painted | lb. | | free | |
| —— White Flint Glass Bottles, not cut, engraved or otherwise ornamented (2) | lb. | | free | |
| —— Beads and Bugles. See *Beads.* | | | | |
| —— Wine Glasses, Tumblers, and all other White Flint Glass Goods, not cut, engraved, or otherwise ornamented | lb. | | free | |
| —— Bottles of Glass, covered with Wicker (not being Cut Glass), or of Green or common Glass (3) | lb. | | free | |

(1) When of more than one color, to be charged as "Fancy and ornamental glass."—B.O. 30th March, 1854, No. 495.

(2) Bottles of glass containing goods are to be deemed packages and as such are exempted from entry.—G. O. No. 52, 1853.

(3) Glass bottles covered with wicker and provided with stoppers of metal and cork, duty is to be charged only on the stoppers, as "Goods manufactured."—B. O. Feb. 1856.

Needlecases of glass and paper, and bracelets of glass, are to be charged with duty as "Goods manufactured."—B. O. Jan. 25th and 9th April, 1855.

| | | £ | s. | d. |
|---|---|---|---|---|
| GLASS, continued: | | | | |
| —— Articles of Green or Common Glass . | lb. | | free | |
| —— Manufactures, not otherwise enumerated or described, and old broken Glass, fit only to be re-manufactured . . . | lb. | | free | |
| GLOVES, Cotton or Woollen. See *Cotton and Woollen Manufactures.* | | | | |
| —— of Leather. See *Leather Manufactures.* | | | | |
| GLUE . . . . . | cwt. | | free | |
| —— Clippings, or waste of any kind, fit only for Glue . . . . . | value | | free | |
| GOLD, Leaves of . . . . . | number | | free | |
| —— Ore of, and Ore of which the greater part in value is Gold . . | ton and value | | free | |
| GONGS . . . . . | cwt. | 1 | 0 | 0 |
| GRAINS, Guinea and of Paradise . . | cwt. | 0 | 15 | 0 |
| *No abatement of the duty to be made on account of damage.*—16 & 17 Vict., cap. 107, s. 76. | | | | |
| GRAPES . . . . . | bushel | 0 | 0 | 2 |
| GREASE . . . . . | cwt. | | free | |
| GREAVES, for Dogs . . . . . | cwt. | | free | |
| —— Tallow . . . . . | ton | | free | |
| GUANO . . . . . | ton | | free | |
| GUM, viz.:— | | | | |
| —— Animi, Copal, Arabic, Senegal, Lac Dye, Seed Lac, Shellac, Sticklac, Ammoniacum, Asafœtida, Euphorbium, Guaiacum, Kino, Mastic, Tragacanth, unenumerated | cwt. | | free | |
| GUNPOWDER . . . . . | cwt. | | free | |
| GUN STOCKS in the rough, of Wood. . | cwt. | | free | |
| GUNS. See *Arms.* | | | | |
| GUTTA PERCHA . . . . . | cwt. | | free | |
| —— Manufactures of, not moulded, such as Bands, Sheets, Soles, Tubing . | cwt. | 0 | 5 | 0 |
| —— Articles moulded . . . . | lb. | 0 | 0 | 2 |
| GYPSUM . . . . . | ton | | free | |
| HAIR, viz.:— | | | | |
| —— Camel Hair or Wool . . . | lb. | | free | |
| —— Cow, Ox, Bull, or Elk . . . | cwt. | | free | |
| —— Goat's Hair or Wool. See *Wool.* | | | | |
| —— Horse . . . . . | cwt. | | free | |
| —— Human . . . . . | lb. | | free | |
| —— unenumerated . . . . | value | | free | |
| —— Manufactures of Hair or Goats' Wool, or of Hair or Goats' Wool and any other material, not particularly enumerated or otherwise charged with duty . | value | | free | |

| | | £. | s. | d. |
|---|---|---|---|---|
| HAIR, continued : | | | | |
| —— Manufactures of Hair or Goats' Wool, or of Hair or Goats' Wool and any other material, wholly or in part made up, not particularly enumerated, or otherwise charged with duty for every 100*l.* value | | 5 | 0 | 0 |
| HAMS of all kinds . . . . . | cwt. | free | | |
| HARPSTRINGS, or Lutestrings, silvered | value | free | | |
| HATS or BONNETS, viz., Chip . . . | lb. | 0 | 2 | 6 |
| ———— Bast, Cane, or Horsehair . | lb. | 0 | 2 | 6 |
| ———— Straw (1) . . . . . | lb. | 0 | 2 | 6 |
| ———— Felt (2) . . . . . | each | 0 | 0 | 6 |
| ———— Hair, Wool, or Beaver . | each | 0 | 1 | 0 |
| HATS of Silk or Silk Shag.(3) laid upon Felt, Linen, or other material. . . . | each | 0 | 1 | 0 |
| HAY . . . | Load, trusses of 56 lbs. | free | | |
| HEATH, for Brushes . . . . . | cwt. | free | | |
| HELLEBORE . . . . . | cwt. | free | | |
| HEMP, viz., dressed . . . . . | cwt. | free | | |
| —— rough or undressed . . . . . | cwt. | free | | |
| —— Tow and Codilla of Hemp . . | cwt. | free | | |
| —— Jute . . . . . | cwt. | free | | |
| —— other vegetable substances of the nature and quality of undressed hemp, and applicable to the same purposes . | cwt. | free | | |
| HIDES, not tanned, tawed, curried, or in any way dressed, dry . . . . | cwt. | free | | |
| ———— wet . . . . . | cwt. | free | | |
| —— tawed, curried, or in any way dressed, not being varnished, japanned, or enamelled | lb. | free | | |
| —— if varnished, japanned, or enamelled | lb. | free | | |
| —— Losh . . . . . | lb. | free | | |
| —— Muscovy or Russia, or pieces thereof, tanned, coloured, shaved, or otherwise dressed . . . . . | lb. | free | | |

(1) The duty is to be ascertained and charged upon "Straw Hats" and "Straw Platting" to the weight of a quarter of a pound on the entire package.—B. M. 21st Jan. 1843 and 18th April, 1849.

Straw Hats and bonnets and straw platting may be taken out of warehouse for the purpose of being bleached and made merchantable, without special application to the Board in each case, subject to the usual conditions; the parties giving notice to the Controller of Accounts, and full particulars of the goods to be taken out under each bond.—B. M. 13th Oct. 1853 and 4th July, 1854.

(2) G. O. No. 69, 1856.

(3) Hats for girls, made of plush, composed of a mixture of silk and cotton, when the average internal diameter of the crown does not exceed 6½ inches, may be admitted at the duty of 15 per cent., *ad valorem*.—G.O. No. 94, 1853.

| | | £. | s. | d. |
|---|---|---|---|---|
| HIDES, continued: | | | | |
| —— or pieces thereof, raw or undressed, unenumerated . . . . . | value | free | | |
| —— in any way dressed, not otherwise enumerated . . . . . | value | free | | |
| —— Tails, Buffalo, Bull, Cow, or Ox . | cwt. | free | | |
| —— tanned, not otherwise dressed . . | lb. | free | | |
| HONES . . . . . | number | free | | |
| HONEY . . . . . | cwt. | free | | |
| HOOFS of CATTLE . . . . . | value | free | | |
| HOOPS of Wood. See *Wood.* | | | | |
| HOPS . . . . . | cwt. | 2 | 5 | 0 |
| —— *upon re-importation shall be deemed foreign.*—16 & 17 Vict., cap. 107, s. 65. | | | | |
| HORNS, Horn Tips, and pieces of Horns . | ton. | free | | |
| ICE(1) . . . . . | ton. | free | | |
| INDIGO . . . . . | cwt. | free | | |
| INK for Printers . . . . . | cwt. | free | | |
| —— Indian . . . . . | lb. | free | | |
| INKLE, Unwrought . . . . . | lb. | free | | |
| —— Wrought . . . . . | lb. | free | | |
| IRON, Ore of . . . . . | ton | free | | |
| —— Pig . . . . . | ton | free | | |
| —— Bars, unwrought . . . . . | ton | free | | |
| —— Wire . . . . . | cwt. | free | | |
| —— Rough Castings . . . . . | cwt. | free | | |
| —— Bloom . . . . . | ton | free | | |
| —— Chromate of . . . . . | ton | free | | |
| —— Slit or hammered into rods . . | ton | free | | |
| —— Cast . . . . . | ton | free | | |
| —— Hoops . . . . . | ton | free | | |
| —— Old broken, and old cast . . . | ton | free | | |
| —— and STEEL, wrought or manufactured, except arms and ammunition, viz.:— | | | | |
| —— ..... Machinery, wrought castings, tools, cutlery, and other manufactures of iron or steel, not enumerated(2) | cwt. | 0 | 2 | 6 |
| —— ..... Fancy ornamental articles of . | cwt. | 0 | 15 | 0 |
| —— ..... Manufactures of, coated with brass or copper by any galvanic process | cwt. | 0 | 3 | 6 |
| ISINGLASS . . . . . | cwt. | free | | |

(1) The regulations respecting the hours within which ice may be landed will be found in the "Miscellaneous Orders."

(2) Spectacle-cases and frames, other than steel, deemed to be "Goods manufactured." Steel frames to pay the duty of 2s. 6d. per cwt.—B.O. 29th October, 1853, No. 475.

| | | £ | s. | d. |
|---|---|---|---|---|
| JALAP | lb. | | free | |
| JAPANNED or Lacquered Ware | cwt. | 1 | 0 | 0 |
| JET | lb. | | free | |
| JEWELS, Emeralds and all other precious Stones, set (1). for every 100*l.* value | | 10 | 0 | 0 |
| ——— unset value | | | free | |
| JUICE of Lemons, Limes, or Oranges, | gallon | | free | |
| KERNELS. See *Nuts.* | | | | |
| KINGWOOD | ton | | free | |
| LACE, and Articles thereof,(2) viz.:— | | | | |
| — Mohair or Worsted | lb. | 0 | 1 | 0 |
| — Thread or Cotton Pillow Lace (not being Brussels, Point or Saxon Bone Lace), not exceeding one inch in width | lb. | 1 | 0 | 0 |
| — ..... exceeding one inch in width | lb. | 2 | 0 | 0 |
| — Silk Pillow Lace (not being Saxon Wire Ground Lace) and application | lb. | 1 | 10 | 0 |
| — Silk Saxon Wire Ground Lace, and all Lace known as Maltese | lb. | 0 | 8 | 0 |
| — Brussels Point and other Lace, made by the hand, not otherwise charged with duty for every 100*l.* value | | 10 | 0 | 0 |
| LACQUERED WARE. See *Japanned Ware.* | | | | |
| LAMP BLACK | cwt. | | free | |
| LAPIS Calaminaris | ton | | free | |
| LARD | cwt. | | free | |
| LATTEN | cwt. | | free | |
| — Shaven | cwt. | | free | |
| — Wire | value | | free | |
| LAVENDER FLOWERS | lb. | | free | |
| LEAD, Ore of | ton | | free | |
| — Black | ton | | free | |
| — Pig and Sheet | ton | | free | |
| — Red | ton | | free | |
| — White | ton | | free | |
| — Chromate of | ton | | free | |

(1) The ad valorem duty of 10 per cent. is chargeable upon jewels, emeralds and all other precious stones, except diamonds and pearls set, as well on the stones as on the setting. B. O. No. 513, 19th April and G. O. No. 50, 1850.

An application to allow dutiable kinds to be unset and the setting battered, refused.—B.O. 21st November, 1853, No. 393.

(2) The regulations governing the net weighing of silk ribbons (B.M. 12th October, 1853), to extend to lace.—B. M. 28th October, 1853.

Lace of silk, wholly made in the loom, to be rated to duty as "Silk Manufactures."—B. O. 1st October, 1853, No. 3; and 2nd November, 1853, No. 27, to Folkstone.

| | £. | s. | d. |
|---|---|---|---|
| LEAD, continued: | | | |
| —— Manufactures of, not otherwise enumerated . . . . . cwt. | 0 | 2 | 0 |
| LEATHER Manufactures, viz.:— | | | |
| —— Boots, Shoes, and Calashes, viz. | | | |
| —— WOMEN'S Boots and Calashes, dozen pairs | 0 | 6 | 0 |
| if lined or trimmed with Fur or other trimming. . dozen pairs | 0 | 7 | 6 |
| Shoes with Cork or double Soles, quilted Shoes and Clogs . dozen pairs | 0 | 5 | 0 |
| if trimmed or lined with Fur or any other trimming dozen pairs | 0 | 6 | 0 |
| —— WOMEN'S Shoes of Silk, Satin, Jean, or other Stuffs, Kid, Morocco, or other Leather dozen pairs | 0 | 4 | 6 |
| if trimmed or lined with Fur or any other trimming . dozen pairs | 0 | 5 | 0 |
| —— GIRLS' Boots, Shoes, and Calashes, not exceeding 7 inches in length, to be charged with two-thirds of the above duties. | | | |
| —— MEN'S Boots and Shoes:— | | | |
| if the quarter do not exceed 2¾ inches, or the vamp 4 inches in height, from the sole inside . . dozen pairs | 0 | 7 | 0 |
| if either the quarter or vamp exceed the above dimensions, but do not exceed 6 inches in height from the sole inside . . . dozen pairs | 0 | 10 | 6 |
| if either the quarter or vamp do exceed 6 inches in height from the sole inside . . . dozen pairs | 0 | 14 | 0 |
| —— BOYS' Boots not ex. 7 inches in length dozen pairs | 0 | 9 | 4 |
| ..... Shoes, not ex. 7 inches in length dozen pairs | 0 | 4 | 8 |
| —— Boot Fronts, not ex. 9 inches in height dozen pairs | 0 | 1 | 9 |
| ..... ex. 9 inches in height . . dozen pairs | 0 | 2 | 9 |
| —— Boot Backs . . . dozen pairs | 0 | 1 | 6 |
| —— Cut into Shapes . . . . . cwt. | 0 | 10 | 0 |
| —— Gloves of Leather (1) viz.:— | | | |
| —— Habit Mitts . . . . . dozen pairs | 0 | 2 | 4* |

(1) Children's Gloves of Leather, however small, to be charged with duty as "habit gloves." B. O. 29th May, 1844.

* 5 per cent. additional duty to be charged.

| | £ | s. | d. |
|---|---|---|---|
| LEATHER Manufactures, continued: | | | |
| — Habit Gloves . . . . dozen pairs | 0 | 3 | 6* |
| — Men's Gloves . . . . dozen pairs | 0 | 3 | 6* |
| — Women's Gloves or Mitts (1) . dozen pairs | 0 | 4 | 6* |
| — Any articles made of Leather or any Manufacture whereof Leather is the most valuable part, not otherwise enumerated or described . . for every 100*l.* value | 10 | 0 | 0 |
| LEAVES of GOLD. See *Gold.* | | | |
| LEAVES of ROSES . . . . . lb. | free | | |
| LEECHES . . . . . value | free | | |
| LENTILS. See *Seeds.* | | | |
| LIGNUM VITÆ . . . . . ton | free | | |
| LINEN or Linen and Cotton Manufactures, viz.: | | | |
| — Cambric Handkerchiefs, hemmed or hemstitched, not trimmed . . . dozen | 0 | 2 | 6 |
| — Stays. See *Stays.* | | | |
| — Articles, manufactures of Linen, or of linen mixed with cotton or wool, wholly or in part made up, not particularly enumerated, or otherwise charged with duty for every 100*l.* value | 5 | 0 | 0 |
| — Cambrics and Lawns, commonly called French Lawns, plain . square yard | free | | |
| — Bordered Handkerchiefs . square yard | free | | |
| — Lawns of any sort, not French value | free | | |
| — Damasks . . . . square yard | free | | |
| — Damask Diaper . . square yard | free | | |
| — Sails of all sorts . . . . value | free | | |
| — Plain Linens and Diaper, whether chequered or striped with dyed yarn or not value | free | | |
| — Manufactures of Linen, or of linen mixed with cotton or wool, not particularly enumerated, or otherwise charged, not being Articles wholly or in part made up . value | free | | |
| LIQUORICE PASTE . . . . . cwt. | 1 | 0 | 0 |
| ..... of and from British Possessions cwt. | 0 | 10 | 0 |
| — Powder . . . . . cwt. | 1 | 0 | 0 |
| ..... of and from British Possessions cwt. | 0 | 15 | 0 |
| — Root, until 5th April, 1857 inclusive cwt. | 0 | 5 | 0 |
| ..... from and after 5th April, 1857 . . | free | | |

(1) Gloves or mitts exceeding three inches in length from the extreme part of the thumb next to the wrist are chargeable as "Women's;" not exceeding three inches, as "Habit Mitts."—G. O. 8th October, 1841.

Men's Leather Slippers to be charged with duty as Leather Manufactures; Women's Leather Slippers as Women's Shoes.—B. O. 29th June, 1855, No. 160. (Schofield.)

* 5 per cent. additional duty to be charged.

| | £ | s. | d. |
|---|---|---|---|
| LIQUORICE, continued: | | | |
| —— Juice . . . . . cwt. | 1 | 0 | 0 |
| LITHARGE . . . . . ton | | free | |
| LIVE CREATURES, illustrative of Natural History value | | free | |
| LOGWOOD . . . . . ton | | free | |
| LUCIFERS, of Wood, the cubic foot of the external package measured internally cubic foot | 0 | 0 | 4 |
| —— Vesta, of Wax, in Boxes not exceeding 1,000 Matches . . dozen boxes | 0 | 0 | 6 |
| ——— in Boxes exceeding 1,000 Matches, 1,000 matches | 0 | 0 | 0½ |
| MACCARONI. See *Vermicelli.* | | | |
| MACE . . . . . lb. | 0 | 1 | 0 |
| MADDER . . . . . cwt. | | free | |
| —— Root . . . . . cwt. | | free | |
| MAGNA GRÆCIA WARE . . . . value | | free | |
| MAHOGANY . . . . . ton | | free | |
| MALT, *is prohibited as to importation.* See p. 2. | | | |
| MANDIOCA FLOUR . . . . . cwt. | 0 | 0 | 4½ |
| MANGANESE, Ore of . . . . . ton | | free | |
| MANNA . . . . . lb. | | free | |
| MANNA CROUP . . . . . cwt. | 0 | 0 | 4½ |
| MANURES, not enumerated . . . . ton | | free | |
| MANUSCRIPTS . . . . . lb. | | free | |
| MAPS or CHARTS, or parts thereof, plain or colored . . . . . number | | free | |
| MAPLE WOOD . . . . . ton | | free | |
| MARBLES. See *Toys.* | | | |
| MARMALADE, until the 5th April inclusive which shall first happen after the end of twelve months from the date of a definitive treaty of peace with Russia . . . . lb. | 0 | 0 | 2½ |
| for the following twelve months after such 5th April . . . . lb. | 0 | 0 | 2 |
| thereafter . . . . . lb. | 0 | 0 | 1½ |
| MATS and MATTING(1) . . . . . value | | free | |
| MATTRESSES . . . . . value | | free | |
| MEAD or METHEGLIN . . . . gallon | | free | |
| MEAT, Salted or Fresh not otherwise described . . . . . cwt. | | free | |
| —— preserved in other way than salted . cwt. | | free | |

(1) Mats, used as dunnage, exempt from Entry, G.O. No. 110, 1853. Table Mats, of hemp, deemed free.—B.O. 10th Feb., 1854, No. 156.

Table Mats of chip platting, ornamentally coloured, to be charged with duty as "Goods manufactured."—B.O. 24th Nov. 1854.

| | | £ | s. | d. |
|---|---|---|---|---|
| MEDALS of Gold or Silver | value | | free | |
| —— of any other sort | value | | free | |
| MEDLARS | bushel | 0 | 0 | 2 |
| MERCURY, Prepared | value | | free | |
| METAL, Bell | ton | | free | |
| —— Leaf, not Gold | packet of 250 leaves | | free | |
| —— Old, of any sort, fit only to be re-manufactured(1) | | | free | |
| MILL BOARDS | lb. | 0 | 0 | 2½ |
| MINERALS and FOSSILS, unenumerated | value | | free | |
| MODELS of Cork or Wood | value | | free | |
| MORPHIA, and its Salts | lb. | 0 | 10 | 0 |
| Moss, viz., Lichen Islandicus | ton | | free | |
| —— Rock, for Dyers' use | ton | | free | |
| —— other than Rock or Iceland Moss | value | | free | |
| MOTHER-OF-PEARL SHELLS | cwt. and value | | free | |
| MUSICAL INSTRUMENTS, viz.:— | | | | |
| Musical Boxes(2), | | | | |
| —— ..... small, not ex. 4 in. in length | the air | 0 | 0 | 3 |
| —— ..... large | the air | 0 | 0 | 8 |
| —— ..... overtures, or extra accompaniments | the air | 0 | 2 | 6 |
| —— Pianofortes, horizontal Grand | each | 3 | 0 | 0 |
| —— ..... Upright or Square | each | 2 | 0 | 0 |
| —— Harmoniums or Seraphines | each | 0 | 12 | 0 |
| —— Accordions(3), commonly called Chinese, | 100 Notes | 0 | 1 | 0 |
| —— ..... other sorts, including Flutinas and Concertinas | 100 Notes | 0 | 5 | 0 |
| —— Instruments, of Brass, Copper or any other metal, and parts of such (4) | lb. | 0 | 0 | 9 |
| —— Musical Instruments, not otherwise enumerated or described for every 100*l.* value | | 10 | 0 | 0 |
| MUSK | oz. | | free | |
| MUSTARD-FLOUR | cwt. | 0 | 1 | 6 |
| —— Mixed or manufactured, except Flour | cwt. | 0 | 5 | 0 |
| MYROBOLANES. See *Berries*. | | | | |
| MYRRH | cwt. | | free | |
| NAPHTHA | gallon | | free | |

(1) By Resolutions of the House of Commons, admitted free, on and after 6th July, 1856.—Confirmed by 19 and 20 Vict., cap. 75.

(2) Boxes, with divided combs, simply playing piano and forte, are not deemed to have "extra accompaniments."—B.O. 20th Dec., 1853, No. 319.

(3) Common 3-key Tin Accordions deemed to be "Chinese."—B.O. 16th Sept., 1853, No. 283.

(4) By Resolutions of the House of Commons, 6th July, 1856.—Confirmed by 19 & 20 Vict., cap. 75.

| | | £. | s. | d. |
|---|---|---|---|---|
| New Zealand Wood | ton | | free | |
| Nicaragua Wood | ton | | free | |
| Nickel, Ore of | value | | free | |
| —— Metallic and Oxide of, refined | value | | free | |
| —— Arseniate of, in lumps or powder, being in an unrefined state | value | | free | |
| Nitre, viz., Cubic Nitre | cwt. | | free | |
| Nutmegs except those commonly called wild | lb. | 0 | 1 | 0 |
| —— wild, in the shell | lb. | 0 | 0 | 3 |
| —— ..... not in the shell | lb. | 0 | 0 | 5 |
| —— or other Spices, or admixtures thereof, ground | lb. | 0 | 1 | 0 |
| Nuts, viz.: | | | | |
| —— Chesnuts | bushel | | free | |
| —— Cocoa | number | | free | |
| —— Pistachio | cwt. | | free | |
| —— Small | bushel | 0 | 1 | 0 |
| —— Walnuts | bushel | 0 | 1 | 0 |
| —— and Kernels of Walnuts, of Peach Stones, and all Nuts or Kernels, unenumerated, used for expressing Oil therefrom | ton | | free | |
| —— and Kernels, unenumerated | value | | free | |
| Nux Vomica | cwt. | 0 | 2 | 0 |
| *No abatement of the duty to be made on account of damage.*—16 & 17 Vict., cap. 107, s. 76. | | | | |
| Oakum | cwt. | | free | |
| Ochre | cwt. | | free | |
| Oil of Almonds(1) | lb. | 0 | 0 | 1 |
| —— Animal | cwt. | | free | |
| —— Bays | lb. | 0 | 0 | 1 |
| —— Castor | cwt. | | free | |
| —— Chemical, Essential, or Perfumed, viz.:— | | | | |
| ..... Bergamot | lb. | 0 | 1 | 0 |
| ..... Carraway | lb. | 0 | 1 | 0 |
| ..... Cassia | lb. | 0 | 1 | 0 |
| ..... Cloves | lb. | 0 | 1 | 0 |
| ..... Lavender | lb. | 0 | 1 | 0 |
| ..... Lemon | lb. | 0 | 1 | 0 |
| ..... Mint and Spearmint | lb. | 0 | 1 | 0 |
| ..... Oil or Otto of Roses | lb. | 0 | 1 | 0 |
| ..... Peppermint | lb. | 0 | 1 | 0 |

(1) Oil of Almonds, at the duty of 1*d.* per lb., is deemed to be the fat expressed oil from the Sweet Almond; not the Essential Oil extracted from the Bitter Almond, which is liable to 1*s.* per lb.—B. O. 28th Jan. 1854, No. 304 to Folkstone.

| | | £ | s. | d. |
|---|---|---|---|---|
| OILS, Chemical, continued: | | | | |
| ..... Spike | lb. | 0 | 1 | 0 |
| ..... Thyme | lb. | 0 | 1 | 0 |
| ..... unenumerated (1) | lb. | 0 | 1 | 0 |
| — Cocoa Nut | cwt. | | free | |
| — Hempseed | tun | | free | |
| — Lard | value | | free | |
| — Linseed | tun | | free | |
| — Olive | tun | | free | |
| — Palm | cwt. | | free | |
| — Paran | tun | | free | |
| — Rapeseed | tun | | free | |
| — Rock | cwt. | | free | |
| — Rosin | cwt. | | free | |
| — Seed, unenumerated (2) | tun | | free | |
| — Train Oil or Blubber | tun | | free | |
| — Spermaceti, or Head Matter | tun | | free | |
| — Walnut | cwt. | | free | |
| — or spirit of Turpentine | cwt. | | free | |
| — not particularly enumerated | value | | free | |
| OIL SEED CAKE | ton | | free | |
| OILCLOTH | square yard | 0 | 0 | 1½ |
| OLIBANUM | cwt. | | free | |
| OLIVES | gallon | | free | |
| OLIVE WOOD | ton | | free | |
| ONIONS | bushel | 0 | 0 | 1 |
| OPERA GLASSES, single | each | 0 | 1 | 0 |
| — double, and all Marine and Race Glasses, not being Telescopes | each | 0 | 2 | 6 |
| OPIUM | lb. | 0 | 1 | 0 |
| *No abatement of the duty to be made on account of damage.* 16 & 17 Vict., cap. 107, s. 76. | | | | |
| ORANGE FLOWER WATER | lb. | | free | |
| ORANGES and LEMONS (3) | bushel | 0 | 0 | 8 |
| — Peel of, viz., Orange Peel | cwt. | | free | |
| ——— Lemon | cwt. | | free | |
| *No abatement of the duties on Oranges and Lemons to be made on account of damage.* 16 & 17 Vict., cap. 107, s. 76. | | | | |
| ORCHAL | cwt. | | free | |

(1) Oil of Juniper, Tar, or Oil of Cadi, deemed to be "Chemical Oil."—B. O. Jan. 1856, No. 645.

(2) Croton Oil is deemed to be "Seed oil unenumerated."—B. O. No. 560, 1853. (On application of Scott, Bell & Co.)

(3) Only such Oranges and Lemons as may fairly be deemed fit for consumption to be measured for duty.—B. O. Sept. 1853, No. 414.

| | | £. | s. | d. |
|---|---|---|---|---|
| Ore, unenumerated | value | free | | |
| Orpiment | cwt. | free | | |
| Orris Root | cwt. | free | | |
| Orsedew | cwt. | free | | |
| Oysters. See *Fish.* | | | | |
| Painters' Colours, unenumerated, viz.:— | | | | |
| —— unmanufactured | value | free | | |
| —— manufactured | value | free | | |
| Palmetto Thatch | cwt. | free | | |
| —— manufactures of | value | free | | |
| Paper,(1) viz., Brown Paper, made of old Rope or cordage only, without separating or extracting the Pitch or Tar therefrom, and without any mixture of other materials therewith | lb. | 0 | 0 | 2½ |
| —— printed, painted, or stained Paper Hangings, or Flock Paper | lb. | 0 | 0 | 3 |
| —— waste Paper, or Paper of any other sort, not particularly enumerated or described, nor otherwise charged with duty | lb. | 0 | 0 | 2½ |
| —— gilt, stained, coloured, embossed, and all fancy kinds, not being Paper Hangings, | lb. | 0 | 0 | 2½ |
| Parchment | sheet | free | | |
| Partridge Wood | ton | free | | |
| Pasteboard | lb. | 0 | 0 | 2½ |
| Pearls (2) | value | free | | |
| Pears, raw | bushel | 0 | 0 | 3 |
| —— dried(3) | bushel | 0 | 1 | 0 |
| Pencils, of Slate | value | free | | |
| —— not of Slate | value | free | | |
| Pens | value | free | | |
| Pepper of all Sorts | lb. | 0 | 0 | 6* |
| *No abatement of the duty to be made on account of damage.* 16 & 17 Vict., cap. 107, s. 76. | | | | |
| Percussion Caps | 1,000 | 0 | 0 | 1 |
| Perfumery, not otherwise enumerated | lb. | 0 | 0 | 2 |

(*) Five per cent. additional duty to be charged.

(1) Paper and card cuttings fit only to be re-manufactured may be admitted free of duty.—B.M. 6th Sept., 1851.

Needlecases of paper and glass to be charged with duty as "Goods manufactured."—B. O. 9th April, 1855.

(2) Pearls, set.—The duty to be levied on the setting only, as "Goods manufactured."—G. O. No. 50, 1850.

(3) In measuring, 2957 cubic inches are the allowed contents of a heaped bushel.

| | | £. s. d. |
|---|---|---|
| PERRY | tun | free |
| PEWTER, Manufactures of, not otherwise enumerated | cwt. | 0 2 0 |
| PHOSPHORUS | value | free |
| PICKLES, preserved in Vinegar | gallon | 0 0 1 |
| —— and Vegetables, preserved in Salt | value | free |
| PICTURES (1) | number | free |
| PIMENTO | cwt. | 0 5 0 |
| PINK ROOT | lb. | free |
| PIPES OF CLAY. See *Tobacco Pipes.* | | |
| PISTOLS. See *Arms.* | | |
| PITCH | cwt. | free |
| —— BURGUNDY | cwt. | free |
| PLANTAINS | cwt. | free |
| PLANTS, Shrubs, and Trees, alive | value | free |
| PLASTER OF PARIS | ton | free |
| PLATE OF GOLD (2) | oz. troy | 1 1 0 |
| —— of Silver, gilt or ungilt (2) | oz. troy | 0 1 8 |
| —— battered | oz. troy | free |
| PLATINA, and Ore of | value | free |
| PLATTING, viz.:—Of Chip, not being of greater value than 6*d.* per piece of 60 yards | lb. | 0 0 6 |
| —— or other manufactures of Straw, Chip, or other materials to be used in, or proper for making or ornamenting Hats or Bonnets, not otherwise enumerated or charged with duty(3) | lb. | 0 2 0 |
| —— Cordonet, Single, and Twist of Straw, or of other materials | lb. | 0 0 6 |
| —— Willow Squares | cwt. | 0 10 0 |
| PLUMS, commonly called French Plums, and Prunellos (4) | cwt. | 0 15 0 |

(1) Daguerreotypes, whether portraits or views, to be deemed pictures, and to be passed under that denomination free of duty.—G. O. No. 66, 1853.

(2) Old British plate, imported by persons who took it abroad, may be delivered duty free, upon a declaration being made that the property remains unchanged and that no drawback was received thereon.—G. O. No. 110, 1844.

For regulations respecting the admission of Presentation Plate, *see* "Plate," in "Miscellaneous Orders," and for British Plate Marks, *see* Index.

(3) The duty is to be ascertained and charged upon "Straw Platting," and "Straw Hats," to the weight of a quarter of a pound on the whole package.—B. M. 21st Jan. 1842, and 18th April, 1849. *See* Note at p. 21, permitting straw platting to be taken out of bond for the purpose of being bleached.

Chip Hats to be charged with the rated duty of 2*s.* per lb., as platting for making hats.—B. O. to Folkstone, Feb. 1856.

(4) Such packages only as are strictly necessary for the importation of the fruit and bonâ fide the only sort of packages in which it is ordinarily imported, shall be delivered duty free.—G. O. No. 17, 1847.

| | £. | s. | d. |
|---|---|---|---|
| PLUMS, continued: | | | |
| —— dried or preserved (except in Sugar) not otherwise described . . . cwt. | 0 | 15 | 0 |
| —— preserved in Sugar, until 5th April inclusive which shall first happen after the end of twelve months from the date of a definitive treaty of peace with Russia lb. | 0 | 0 | 2½ |
| for the following twelve months after such 5th April . . . lb. | 0 | 0 | 2 |
| thereafter . . . . lb. | 0 | 0 | 1½ |
| POLLARD . . . . . cwt. | free | | |
| POMATUM . . . . . lb. | 0 | 0 | 2 |
| POMEGRANATES . . . . number | free | | |
| —— Peel of . . . . . cwt. | free | | |
| PORK, Salted not Hams . . . . cwt. | free | | |
| —— Fresh . . . . . cwt. | free | | |
| POTASH, prussiate of . . . . . lb. | free | | |
| —— sulphate of . . . . . lb. | free | | |
| —— bichromate of(1) . . . . . lb. | free | | |
| POTATOES . . . . . cwt. | free | | |
| POTATO FLOUR . . . . . cwt. | 0 | 0 | 4½ |
| POTS, viz., Melting Pots for Goldsmiths number | free | | |
| —— of Stone . . . . . value | free | | |
| POULTRY and Game, alive or dead, including rabbits . . . . . value | free | | |
| POWDER, viz., Hair Powder . . . lb. | 0 | 0 | 2 |
| —— Perfumed . . . . . lb. | 0 | 0 | 2 |
| —— not otherwise enumerated or described, that will serve the same purpose as starch cwt. | 0 | 0 | 4½ |
| PRINTS and DRAWINGS, viz.,(2) plain or col[d]. lb. | 0 | 0 | 3 |
| —— ..... admitted under Treaties of International Copyright (3) . . . lb. | 0 | 0 | 1½ |
| ..... ..... or, and at the option of the Importer | | | |
| ..... ..... single . . . . . each | 0 | 0 | 0¾ |
| ..... ..... bound . . . dozen | 0 | 0 | 1½ |
| *Prints, indecent or obscene are prohibited*, see p. 2. | | | |
| PRUNES . . . . . cwt. | 0 | 7 | 0 |
| PURPLE WOOD . . . . . ton | free | | |

(1) By Resolutions of the House of Commons, admitted free, on and after 6th July, 1856.—Confirmed by 19 & 20 Vict., cap. 75.

(2) Drawings for patterns are admitted free of duty.—B.O. 1 Feb. 1845. Prints as samples are admitted free of duty, upon their being defaced or cut. —B.O. 15 March, 1850.

(3) A list of the countries and states having the privilege of copyright will be found at p. 9.

| | | £. s. d. |
|---|---|---|
| QUASSIA | cwt. | 0 1 0 |
| QUICKSILVER | lb. | free |
| QUILLS, viz., Goose | number | free |
| ——— Swan | number | free |
| QUINCES | bushel | 0 0 3 |
| QUININE, Sulphate of | oz. | 0 0 6 |
| RADIX, Contrayervæ | lb. | free |
| —— Enulæ Campanæ | cwt. | free |
| —— Eringii | cwt. | free |
| —— Ipecacuanhæ | lb. | free |
| —— Rhataniæ | lb. | free |
| —— Senekæ | lb. | free |
| —— Serpentariæ, or Snake Root | lb. | free |
| RAGS, viz.:—Rags, old Ropes or Junk, old Fishing Nets, fit only for making Paper or Pasteboard | ton | free |
| —— Woollen Rags | ton | free |
| —— Pulp of Rags (1) | ton | free |
| RAISINS | cwt. | 0 10 0 |
| *No abatement of the duty to be made on account of damage.*—16 & 17 Vict., cap. 107, s. 76. | | |
| *The duty to be charged on the weight ascertained at the time of delivery.*—16 & 17 Vict., 107, s. 110. | | |
| RAPE OF GRAPES | tun | free |
| RED WOOD or GUINEA WOOD | ton | free |
| RHUBARB | lb. | free |
| RICE, viz.:— | | |
| —— not rough or in the husk | cwt. | 0 0 4½ |
| —— rough and in the husk | quarter | 0 0 9 |
| —— dust for feeding Cattle | cwt. | free |
| *No abatement of the duty to be made on account of damage.*—16 & 17 Vict., cap. 107, s. 76. | | |
| *For Drawback on foreign Rice or Paddy cleared in the United Kingdom and thence exported,* see "*Table of Bounties and Drawbacks.*" | | |
| ROSE WATER | lb. | free |
| ROSEWOOD | ton | free |
| ROSIN | cwt. | free |
| RUM. See *Spirits.* | | |

(1) The pulp of Rags must be hard and inflexible to be passed as such, free, instead of being charged as paper.—B. O. 2 Feb., 1854.

| | | £ | s. | d. |
|---|---|---|---|---|
| RUSKS *admitted to duty as "Bread and Biscuit."—B. O. to Hull, No. 236, 20th July*, 1853. | | | | |
| SACCHARUM Saturni | cwt. | free | | |
| SAFFLOWER (1) | cwt. | free | | |
| SAFFRON | lb. | free | | |
| SAGO | cwt. | 0 | 0 | 4½ |
| SAILS. See *Linen*. | | | | |
| SAL, viz., Ammoniac | cwt. | free | | |
| —— Limonum | cwt. | free | | |
| —— Prunellæ | cwt. | free | | |
| SALEP, or Sulop | cwt. | free | | |
| SALICINE | oz. | 0 | 0 | 3 |
| SALT(2) | ton | free | | |
| SALTPETRE | cwt. | free | | |
| SANGUIS DRACONIS | cwt. | free | | |
| SANTA MARIA WOOD | ton | free | | |
| SAPAN WOOD | ton | free | | |
| SARSAPARILLA | lb. | free | | |
| SASSAFRAS | cwt. | free | | |
| SATINWOOD | ton | free | | |
| SAUCES, not otherwise enumerated | lb. | 0 | 0 | 1 |
| SAUNDERS, viz., Red | ton | free | | |
| —— White, or Yellow | ton | free | | |
| SAUSAGES, or Puddings | lb. | free | | |
| SCALEBOARDS | cwt. | 0 | 1 | 0 |
| SCAMMONY | lb. | free | | |
| SEEDS, viz., Acorns | bushel | free | | |
| —— Aniseed | cwt. | free | | |
| —— Beans, Kidney or French | bushel | free | | |
| —— Burnet | cwt. | free | | |
| —— Canary | cwt. | free | | |
| —— Caraway | cwt. | 0 | 5 | 0 |
| ..... of and from British Possessions, | cwt. | 0 | 2 | 6 |
| —— Carrot | cwt. | free | | |
| —— Clover | cwt. | free | | |
| —— Colchicum | cwt. | free | | |
| —— Cole | quarter | free | | |
| —— Coriander | cwt. | free | | |
| —— Croton | quarter | free | | |
| —— Cummin | cwt. | free | | |
| —— Dari | cwt. | free | | |
| —— Fenugreek | cwt. | free | | |

(1) Extract of Safflower is free of duty. See "Extracts," p. 17.

(2) Salts, for making mineral water (obtained by evaporation of the natural spring), admitted free of duty.—B. O. June, 1856, No. 416.

| | | £. s. d. |
|---|---|---|
| SEEDS, continued: | | |
| —— Flax | quarter | free |
| —— Forest | cwt. | free |
| —— Garden, unenumerated | lb. | free |
| —— Grass Seeds of all sorts | cwt. | free |
| —— Hemp | quarter | free |
| —— Leek | cwt. | free |
| —— Lentils | bushel | free |
| —— Lettuce | quarter | free |
| —— Linseed | quarter | free |
| —— Lucerne | cwt. | free |
| —— Lupine | cwt. | free |
| —— Maw | quarter | free |
| —— Millet | cwt. | free |
| —— Mustard | cwt. | free |
| —— Onion | cwt. | free |
| —— Parsley | cwt. | free |
| —— Poppy | quarter | free |
| —— Quince | cwt. | free |
| —— Rape | quarter | free |
| —— Sesamum | quarter | free |
| —— Shrub, or Tree | cwt. | free |
| —— Tares | quarter | free |
| —— Trefoil | cwt. | free |
| —— Worm | cwt. | free |
| —— All Seeds, unenumerated, commonly used for expressing Oil therefrom | quarter | free |
| —— All other Seeds unenumerated and not otherwise charged with duty (1) | cwt. | free |
| SEMOLINA | cwt. | 0 0 4½ |
| SENNA | lb. | free |
| SHIPS, with their Tackle, Apparel, and Furniture (except Sails), broken up or to be broken up:— | | |
| —— Foreign (2) | for every 100*l.* value | 5 0 0 |
| —— British Ships, or vessels entitled to be registered as such, not having been built in the United Kingdom | | free |
| SHUMACH | ton | free |
| SILK, viz.:— | | |
| —— Knubs or Husks of Silk and Waste Silk | cwt. | free |
| —— Raw | lb. | free |

(1) Tobacco seed may be imported and delivered free as "Seed unenumerated."—B. O. 6 March, 1854.

(2) Old masts found derelict, to be charged with the duty of 5 per cent. as part of a ship broken up.—B. O. to Cork, 4 Aug., 1854, No. 183.

| | £. | s. | d. |
|---|---|---|---|
| SILK, continued: | | | |
| —— Thrown Silk, not dyed, Singles . lb. | | free | |
| —————— Tram . . . lb. | | free | |
| —————— Organzine or Crape lb. | | free | |
| —— dyed, Single or Tram . . . lb. | | free | |
| —— ..... Organzine or Crape . . . lb. | | free | |
| *The restrictions to which Silk Manufactures are subject on importation will be found at* p. 3. | | | |
| —— Millinery of Silk, or of which the greater part of the Material is of Silk, viz.:— | | | |
| ..... Turbans or Caps . . . each | 0 | 3 | 6 |
| ..... Hats or Bonnets (1) . . . each | 0 | 7 | 0 |
| ..... Dresses . . . . . each | 1 | 10 | 0 |
| —— Corahs, Choppas, Bandannas, Tussore Cloths, Romals and Taffaties, viz.:— | | | |
| ..... in Pieces not ex. 6¼ yards in length, piece | 0 | 0 | 6 |
| ..... ex. 6¼ and not ex. 7¼ yards . piece | 0 | 0 | 8 |
| ..... ex. 7¼ and not ex. 12 yards . piece | 0 | 0 | 10 |
| —— China Crape Shawls, Scarfs, Handkerchiefs and Pieces, viz.:— | | | |
| ..... plain and damask . . . lb. | 0 | 3 | 0 |
| ..... embroidered . . . . . lb. | 0 | 5 | 0 |
| Damask . . . running yard | 0 | 0 | 8 |
| —— Pongees, viz.:—(2) | | | |
| ..... in pieces not ex. 15 yards in length, piece | 0 | 2 | 0 |
| ..... ex. 15 yards and not ex. 21 yards. piece | 0 | 3 | 0 |
| ..... ex. 21 yards and not ex. 31 yards. piece | 0 | 5 | 0 |
| —..... Handkerchiefs, plain and figured, in pieces not ex. 9 yards in length . piece | 0 | 1 | 6 |
| ..... ex. 9 yards and not ex. 18 yards in length . . . . . piece | 0 | 3 | 0 |
| —— Manufactures of Silk, or of Silk and any other Material not being Articles wholly or in part made up, not particularly enumerated or otherwise charged with duty, for every 100*l.* value | 15 | 0 | 0 |
| ..... of and from a British Possession. for every 100*l.* value | 5 | 0 | 0 |

(1) Bonnets, not perfectly made up, although chiefly composed of Silk, are not deemed to be "Millinery of Silk," but articles manufactures of silk liable to the duty of 15 per cent.—B. O. 10 Nov., 1853, No. 111.

(2) Twilled handkerchiefs of similar quality and make to pongees, called by the trade, China silk handkerchiefs, deemed to be pongees.—G.O. No. 73, 1853.

| | £. | s. | d. |
|---|---|---|---|
| SILK Manufactures, continued: | | | |
| — Articles, Manufactures of Silk, or of Silk and any other Material, not particularly enumerated, or otherwise charged with duty . . for every 100*l.* value | 15 | 0 | 0 |
| ..... of and from a British Possession,(1) for every 100*l.* value | 5 | 0 | 0 |
| — Manufactures of Silk, or of Silk mixed with Metal, or any other Material, *the produce of Europe*, viz.:— | | | |
| — SILK or SATIN, plain, striped, figured, or brocaded, viz.:— | | | |
| ..... ..... Broad Stuffs (2) . . lb. | 0 | 5 | 0 |
| ..... ..... Articles thereof, not otherwise enumerated . . . lb. | 0 | 6 | 0 |
| Or, and at the option of the officers of the Customs,(3) for every 100*l.* value | 15 | 0 | 0 |
| — GAUZE, or CRAPE, Plain, Striped, Figured, or Brocaded, viz.:— | | | |
| ..... ..... Broad Stuffs . . . lb. | 0 | 9 | 0 |
| ..... ..... Articles thereof, not otherwise enumerated . . . lb. | 0 | 10 | 0 |
| Or, and at the option of the officers of the Customs,(3) for every 100*l.* value | 15 | 0 | 0 |
| — GAUZE, mixed with Silk, Satin, or other materials, the Gauze being in less proportion than one-half part of the fabric, viz.: | | | |
| ..... ..... Broad Stuffs(4) . . lb. | 0 | 9 | 0 |

(1) Delhi shawls or scarves, worked on goat's hair, wool, or cotton net, admitted as "Manufactures of Silk," of and from a British Possession.—T.O. 5th March, 1847. Silk embroidery on hair, &c., such as Cashmere scarves, when the produce of a British Possession in Asia, and imported through Alexandria, is to be admitted at the low duty, upon the proprietor's declaration as to produce.—B.M. 6th May, 1843.

(2) Duty is charged upon wrought silks, on any fractional part of a pound not less than an ounce, and the following practice is to be pursued:—When the draft is under 1 cwt., the oz. weight to be used. When the draft is 1 cwt. and under 2 cwt., not less than 2 oz. to be used, and when the draft is 2 cwt. and under 3 cwt., not less than 3 oz. to be used, and so on, at the rate of 1 oz. for every cwt.—G.O. 27th Feb. 1827; and No. 13, 1843.

(3) The option applies to articles thereof only.—B.O., 10th June, 1846, to Southampton.

(4) Handkerchiefs or other broad stuffs having any portion of the fabric gauze, are to be charged as "silk gauze broad stuffs."—B.O. 20th May, 1852, No. 315.

| | £ | s. | d. |
|---|---|---|---|
| SILK, GAUZE, mixed, continued, viz. :— | | | |
| ..... ..... Articles thereof, not otherwise enumerated . . . lb. | 0 | 10 | 0 |
| Or, and at the option of the officers of the Customs,(1) for every 100*l.* value | 15 | 0 | 0 |
| —— VELVET, Plain or Figured, viz. :— | | | |
| ..... ..... Broad Stuffs . . . lb. | 0 | 9 | 0 |
| ..... ..... Articles thereof, not otherwise enumerated . . . lb. | 0 | 10 | 0 |
| Or, and at the option of the officers of the Customs,(1) for every 100*l.* value | 15 | 0 | 0 |
| ..... Broad Stuffs, the foundation of which is wholly composed of Cotton, or other materials than Silk. . lb. | 0 | 3 | 0 |
| —— RIBBONS, Plain Silk, of one colour only lb. | 0 | 6 | 0 |
| ..... Plain Satin of one colour only (2) lb. | 0 | 8 | 0 |
| ..... Silk or Satin, Striped, Figured, or Brocaded, or plain Ribbons of more than one colour . . . lb. | 0 | 10 | 0 |
| ..... Gauze or Crape, Plain, Striped, Figured, or Brocaded . . lb. | 0 | 14 | 0 |
| ..... Gauze mixed with Silk, Satin, or other materials the Gauze being in less proportion than one-half part of the Fabric . . . . . lb. | 0 | 12 | 0 |
| ..... Velvet or Plush wholly of Silk or of Silk mixed with Cotton, not exceeding 9 inches in width, viz. :— | | | |
| —— ..... Plain or Embossed by depression without satin or fancy edge(3) lb. | 0 | 5 | 0 |
| —— ..... Figured, brocaded, striped or spotted, or with fancy or satin edge, and Silk Ribbons in any way mixed or ornamented with Velvet or Plush, lb. | 0 | 10 | 0 |

(1) The option applies to articles thereof only.—B. O. 10th June, 1846, to Southampton.

(2) Plain Satin Ribbons, with grogram edge, to pay duty as "Plain Satin Ribbons."—T.O. 28th Sept. 1847.

Chatelaines (made four in breadth in one piece, fit for use when cut along the fringed interstices), to pay duty as "Articles of Figured Silk Broad Stuffs,"—B.O. 9th February, 1849.

Silk Ribbons with lace edgings to be admitted as "Figured Silk Ribbons."—B. O. March, 1855, No. 594.

(3) Plush Ribbons with the pile black and brown mixed, admitted as "plain."—B. O. Sept. 1855. (Wilkinson.)

Plush Ribbons with linen thread admitted as "Silk Manufactures."—B.O. 4th Oct. 1855, No. 63. (Candy & Co.)

| | | £. | s. | d. |
|---|---|---|---|---|
| SILK, continued: | | | | |
| —— Fancy Silk, Net, or Tricot . . | lb. | 0 | 8 | 0 |
| —— Plain Silk Lace or Net, called Tulle . | lb. | 0 | 8 | 0 |
| —— Manufactures of Silk, or of Silk mixed with any other materials, called Plush, not being Ribbons . . . . . | lb. | 0 | 3 | 0 |
| —— ..... Articles thereof, not otherwise enumerated . . . . . | lb. | 0 | 3 | 6 |
| —— Black Plush, commonly used for making hats . . . . . | lb. | 0 | 1 | 0 |
| —— Parasols and Umbrellas . . . | each | 0 | 1 | 0 |
| —— Damask of Silk and Wool, or of Silk and other materials, for Furniture . | lb. | 0 | 0 | 10 |
| —— Manufactures of Silk, or of Silk mixed with any other materials, not particularly enumerated or charged with duty, (1) | for every 100*l.* value | 15 | 0 | 0 |
| SILK-WORM GUT . . . . . | value | | free | |
| SILVER ORE, or Ore of which the greater part in value is Silver . . | ton and value | | free | |
| SKINS, FURS, PELTS, and TAILS, viz.:— | | | | |
| —— Badger, undressed . . . | number | | free | |
| —— Bear ,, . . . | number | | free | |
| —— Beaver ,, . . . | number | | free | |
| —— Cat ,, . . . | number | | free | |
| —— Chinchilla ,, . . . | number | | free | |
| —— Coney ,, . . . | number | | free | |
| —— Deer ,, . . . | number | | free | |
| ..... Indian, half-dressed . . | number | | free | |
| ..... tanned, tawed, or in any way dressed . . . | number | | free | |
| —— Dog in the hair, not tanned, tawed, or in any way dressed . . . | number | | free | |
| —— Dog-fish, undressed . . . | number | | free | |
| —— Elk . ,, . . . | number | | free | |
| —— Ermine ,, . . . | number | | free | |
| ..... dressed . . . | number | | free | |
| —— Fisher, undressed . . . | number | | free | |
| —— Fitch ,, . . . | number | | free | |
| —— Fox ,, . . . | number | | free | |
| —— ..... Tails ,, . . . | number | | free | |

(1) Whenever the duties chargeable by weight upon mixed articles manifestly exceed 15 per cent. by reason of the weight of the ingredients other than silk, the same shall be admitted at the *ad valorem* duty of 15 per cent. This regulation is not applicable to velvet or other articles, which may be fairly considered to be silk ribbons.—B. O. 2nd Nov., 1852.

| | | £. s. d. |
|---|---|---|
| SKINS, FURS, &c., continued: | | |
| —— Goat, raw or undressed . . | number | free |
| ..... tanned, tawed, or dressed | number | free |
| —— Goose, undressed . . . | number | free |
| —— Hare ,, . . . | number | free |
| —— Husse ,, . . . | number | free |
| —— Kangaroo ,, . . . | number | free |
| —— Kid in the hair, undressed . | number | free |
| —— ..... dressed . . . . | number | free |
| —— ..... ..... and dyed or coloured | number | free |
| —— Kolinski, undressed . . . | number | free |
| —— Lamb, undressed in the wool . | number | free |
| ..... tanned or tawed . . | number | free |
| ..... ..... and dyed or coloured | number | free |
| ..... dressed in oil . . . | number | free |
| —— Leopard, undressed . . . | number | free |
| —— Lion ,, . . . | number | free |
| —— Lynx ,, . . . | number | free |
| —— Marten ,, . . . | number | free |
| —— ..... Tails ,, . . . | number | free |
| —— Mink ,, . . . | number | free |
| ..... dressed . . . | number | free |
| —— Mole, undressed . . . | number | free |
| —— Musquash ,, . . . | number | free |
| —— Nutria ,, . . . | number | free |
| —— Otter ,, . . . | number | free |
| —— Ounce ,, . . . | number | free |
| —— Panther ,, . . . | number | free |
| —— Pelts ,, . . . | number | free |
| ..... tanned, tawed, or dressed . | number | free |
| —— Racoon, undressed . . . | number | free |
| —— Sable . . . . . | number | free |
| ..... Tails or Tips, undressed . | number | free |
| —— Seal in the hair, not tanned, tawed, or in any way dressed . . . | number | free |
| —— Sheep, undressed in the wool . | number | free |
| ..... tanned or tawed . . | number | free |
| ..... dressed in oil . . . | number | free |
| —— Squirrel or Calabar, undressed . | number | free |
| ..... ..... tawed . . . | number | free |
| ..... ..... tails, undressed. . | value | free |
| —— Swan, undressed . . . | number | free |
| —— Tiger ,, . . . | number | free |
| —— Weasel ,, . . . | number | free |
| —— Wolf ,, . . . | number | free |
| —— ..... tawed . . . . | number | free |
| —— Wolverings, undressed . . | number | free |

| | | £ | s. | d. |
|---|---|---|---|---|
| SKINS, &c., continued: | | | | |
| — and Furs or pieces of Skins and Furs unenumerated, viz., raw or undressed | value | free | | |
| ..... tanned, tawed, curried, or in any way dressed | value | free | | |
| — Articles manufactured of Skins and Furs,(1) | value | free | | |
| SMALTS | cwt. | free | | |
| SNUFF See *Tobacco.* | | | | |
| SOAP, viz., Hard(2) | cwt. | 0 | 0 | 8 |
| — Soft | cwt. | 0 | 0 | 8 |
| — Naples | cwt. | 0 | 0 | 8 |
| — Scented or fancy (3) | lb. | 0 | 0 | 2 |
| SODA, Sulphate of | cwt. | free | | |
| SOY | gallon | 0 | 0 | 6 |
| SPA WARE | cubic foot | 0 | 0 | 6 |
| SPECIMENS of Minerals or Fossils | value | free | | |
| — Illustrative of Natural History | value | free | | |
| SPECKLED WOOD | ton | free | | |
| SPECTACLES | value | free | | |
| SPELTER, or ZINC, crude in cakes | ton | free | | |
| — rolled, but not otherwise manufactured, | ton | free | | |
| — oxide and white of | ton | free | | |
| — rods for bolts | ton | free | | |
| — manufactures of, not otherwise en[d]. | cwt. | 0 | 2 | 0 |
| SPERMACETI | lb. and value | free | | |
| SPONGE | lb. and value | free | | |
| SQUILLS, dried | cwt. | free | | |
| ——— not dried | cwt. | free | | |
| STARCH | cwt. | 0 | 0 | 4½ |
| — Gum of, torrified or calcined | cwt. | 0 | 0 | 4½ |
| STAVESACRE | cwt. | free | | |
| SPIRITS, viz., not being sweetened or mixed with any article, so that the degree of strength thereof cannot be ascertained by Sykes's Hydrometer | proof gallon | 0 | 15 | 0 |

(1) Muffs, Victorines and Cuffs, made of Penguin skins, slightly lined with silk, admitted free.—B. O. 13th Oct. 1855, No. 273. (McCracken.)

(2) Colored Imitation Fruit, &c., to be charged with duty as hard soap.—B O., 25th June, 1849.

(3) Shaving Soap, not being almond paste, is to be charged with duty as "Perfumery," when the article is scented ; as "Goods Manufactured," when not scented.—B.O., 26th July, 1848.

Soap, only of such high quality or ornamental form as would entitle it to class as perfumery, to be charged with the duty of 2*d.* per lb.—G. O. No. 10, 1854.

| | £ | s. | d. |
|---|---|---|---|
| SPIRITS, not sweetened, continued: | | | |
| —— ..... of and from a British Possession in America or the island of Mauritius, and Rum of and from any British Possession within the limits of the E. I. Co.'s Charter, in regard to which the conditions of the Act 4 Vict. cap 8 have or shall have been fulfilled (1). | | | |
| If imported into England or Scotland gal. | 0 | 8 | 2 |
| " " Ireland . . . gal. | 0 | 6 | 4 |
| —— Rum Shrub, Cordials and Liqueurs, of and from a British Possession in America or the island of Mauritius, or a B.P. within the limits of the E. I. Co.'s Charter, qualified as aforesaid(1) | | | |
| If imported into England or Scotland gal. | 0 | 8 | 2 |
| " " Ireland . . . gal. | 0 | 6 | 4 |
| —— other Spirits, being sweetened or mixed, so that the degree of strength cannot be ascertained as aforesaid . . gallon | 1 | 0 | 0 |
| Spirits or Strong Waters imported into the United Kingdom, mixed with any ingredient, and although thereby coming under some other denomination, except Varnish, shall nevertheless be deemed to be Spirits or Strong Waters, and be subject to duty as such. | | | |
| *The restrictions to which Spirits are subject on importation will be found at* p. 3. | | | |
| *No abatement of the duty to be made on account of damage.*—16 & 17 Vict., cap. 107, s. 76. | | | |
| *The duty to be charged on the quantity ascertained at the time of delivery.*—S. 110. | | | |
| STAYS or CORSETS of Linen or of Cotton or Linen and Cotton mixed . doz. pair | 0 | 2 | 0 |
| STEARINE, till the 5th April, 1858, unless the duty upon Tallow shall be sooner repealed, in which case the duty shall cease . . . . . cwt. | 0 | 3 | 6 |
| —— after the 5th April, 1858 . . . . . | | free | |
| STEEL, Unwrought(2) . . value and ton | | free | |

(1) Applicable to Fort William Bengal, Ceylon, Fort St. George Madras, Prince of Wales Island, Province Wellesley, and the Tenasserim Provinces.

(2) Steel, unwrought, must be held to include all forms of that material not fairly coming within the meaning of the term "manufactures."—B. O. 28th Jan. 1851.

| | | £ | s. | d. |
|---|---|---|---|---|
| STEEL, continued: | | | | |
| — Manufactured or Wrought. See *Iron*. | | | | |
| — Scrap . . . . . | ton | free | | |
| STONES, viz., Stone in lumps, not in any manner hewn . . . . . | ton | free | | |
| — Slate in rough Blocks or Slabs . | value | free | | |
| — ..... hewn . . . . . | ton | free | | |
| — Marble, in rough Blocks or Slabs | solid feet | free | | |
| — ..... sawn into Slabs or otherwise manufactured . . . . . | cwt. | free | | |
| — Lime-stone . . . . . | ton | free | | |
| — Asphalt Rock . . . . . | ton | free | | |
| — Flint . . . . . | ton | free | | |
| — Felspar and Stones, for Potters' use . | ton | free | | |
| — Pebble . . . . . | ton | free | | |
| — For Lithography . . . . . | cwt. | free | | |
| — In Blocks, shaped or rough scapled . | ton | free | | |
| — Mill Stones, rough . . . . . | ton | free | | |
| ..... ..... shaped, or hewn . . | ton | free | | |
| — Burr Stones, rough . . . . . | ton | free | | |
| ..... ..... shaped, or hewn . . | ton | free | | |
| — Quern Stones, rough . . . . . | ton | free | | |
| ..... ..... shaped, or hewn . . | ton | free | | |
| — Dog Stones, rough . . . . . | ton | free | | |
| ..... ..... shaped, or hewn . . | ton | free | | |
| STRAW OR GRASS for PLATTING . . . | cwt. | free | | |
| SUCCADES, including all fruits and vegetables preserved in sugar, not otherwise enumerated, until the 5th April inclusive which shall first happen after the end of twelve months from the date of a definitive treaty of peace with Russia . . . . | lb. | 0 | 0 | 2½ |
| for the following twelve months after such 5th April . . . . | lb. | 0 | 0 | 2 |
| thereafter . . . . . | lb. | 0 | 0 | 1½ |
| SUGAR, viz., Candy, brown or white refined sugar, or sugar rendered by any process equal in quality thereto, until the 5th April inclusive which shall first happen after the end of twelve months from the date of a definitive treaty of peace with Russia . . . . . | cwt. | 1 | 0 | 0 |
| for the following twelve months after such 5th April . . . . | cwt. | 0 | 16 | 8 |
| thereafter . . . . . | cwt. | 0 | 13 | 4 |
| — White clayed sugar, or sugar rendered by any process equal in quality to white | | | | |

| | £. | s. | d. |
|---|---|---|---|
| SUGAR, White clayed, continued: | | | |
| clayed,(1) not being refined, or equal in quality to refined, until the 5th April inclusive which shall first happen after the end of twelve months from the date of a definitive treaty of peace with Russia, cwt. | 0 | 17 | 6 |
| for the following twelve months after such 5th April . . . cwt. | 0 | 14 | 7 |
| thereafter . . . . cwt. | 0 | 11 | 8 |
| —— Yellow muscovado and brown clayed sugar, or sugar rendered by any process equal in quality to yellow muscovado or brown clayed, and not equal to white clayed,(1) until the 5th April inclusive which shall first happen after the end of twelve months from the date of a definitive treaty of peace with Russia . . . . . cwt. | 0 | 15 | 0 |
| for the following twelve months after such 5th April . . . cwt. | 0 | 12 | 9 |
| thereafter . . . . cwt. | 0 | 10 | 6 |
| —— Brown muscovado, or any other sugar, not being equal in quality to yellow muscovado or brown clayed sugar, until the 5th April inclusive which shall first happen after the end of twelve months from the date of a definitive treaty of peace with Russia . . . . . cwt. | 0 | 13 | 9 |
| for the following twelve months after such 5th April . . . cwt. | 0 | 11 | 8 |
| thereafter . . . . cwt. | 0 | 9 | 6 |
| —— Molasses, until the 5th April inclusive which shall first happen after the end of twelve months from the date of a definitive treaty of peace with Russia . cwt. | 0 | 5 | 4 |
| for the following twelve months after such 5th April . . . cwt. | 0 | 4 | 6 |
| thereafter . . . . cwt. | 0 | 3 | 9 |

(1) For facilitating the due assessment of duties on white clayed sugar, and on yellow muscovado or brown clayed sugar, with reference to colour, grain, and saccharine matter, considered collectively as they affect the general quality of such sugars, the Commissioners of Customs shall provide and renew, from time to time, samples of white clayed sugar, and of yellow muscovado or brown clayed sugar, which shall be deemed to be standard samples, for the purpose of comparing therewith sugars entered for home consumption; and the said Commissioners may, under the authority of the Lords of the Treasury, furnish separate samples for the assessment of the duties on yellow muscovado and on brown clayed sugars, and also for the assessment of the duties on refined sugar.—18 & 19 Vict., cap. 97, s. 4.

| | | £. s. d. |
|---|---|---|
| SUGAR, continued: | | |
| *No abatement of the duty to be made on account of damage to Sugar.*—16 & 17 Vict., cap. 107, s. 76. | | |
| *The duty to be charged on the weight ascertained at the time of delivery.*—16 & 17 Vict., cap. 107, s. 110. | | |
| *For Drawbacks on refined sugar exported to foreign parts or removed to the Isle of Man for home consumption there,* see "*Table of Bounties and Drawbacks.*" | | |
| SULPHUR IMPRESSIONS . . . | value | free |
| SWEET WOOD . . . . . | ton | free |
| TALC . . . . . | cwt. | free |
| TALLOW . . . . . | cwt. | 0 1 6 |
| —— of and from British Possessions . | cwt. | 0 0 1 |
| —— Vegetable . . . . . | cwt. | free |
| TAMARINDS . . . . . | lb. | free |
| TAPIOCA . . . . . | cwt. | 0 0 4½ |
| TAR . last and barrel, barrel not ex. 31½ gall. | | free |
| —— Barbadoes . . . . . | cwt. | free |
| TARES. See *Seed.* | | |
| TARRAS . . . . . | bushel | free |
| TARTARIC ACID . . . . . | lb. | free |
| TEA, until the 5th April inclusive which shall first happen after the end of twelve months from the date of a definitive treaty of peace with Russia . . | lb. | 0 1 9 |
| for the following twelve months after such 5th April . . . | lb. | 0 1 3 |
| thereafter . . . . . | lb. | 0 1 0 |
| Without any allowance for Draft. | | |
| *No abatement of the duty to be made on account of damage.*—16 & 17 Vict., cap. 107 | | |
| TEASLES . . . . . | number | free |
| TEETH, viz., Elephants' . . . | cwt. | free |
| ——— Sea Cow, Sea Horse, or Sea Morse | cwt. | free |
| TELESCOPES . . . . . | value | free |
| TERRA, viz., Japonica . . . . . | ton | free |
| —— Sienna . . . . . | ton | free |
| —— Verde . . . . . | ton | free |
| —— Umbra . . . . . | cwt. | free |
| THREAD, not otherwise enumerated (1) . | value | free |

(1) Cotton thread, covered with plated and copper wire, used for making copper lace, fringes, &c, to be admitted free of duty, as "Thread unenumerated.—B. O. Sept. 15th, 1855.

| | | £. | s. | d. |
|---|---|---|---|---|
| TILES | value | free | | |
| TIN, Ore and Regulus of | ton | free | | |
| —— in blocks, ingots, bars, or slabs | cwt. | free | | |
| —— Foil | cwt. | 0 | 10 | 0 |
| —— Manufactures, not otherwise enum$^{d}$.(1) | cwt. | 0 | 10 | 0 |
| TINCAL, unrefined. See *Borax*. | | | | |
| TOBACCO, unmanuftd, stemmed or stripped | lb. | 0 | 3 | 0* |
| ——————unstemmed | lb. | 0 | 3 | 0* |
| —— Manufactured, or Segars | lb. | 0 | 9 | 0* |
| —— Snuff | lb. | 0 | 6 | 0* |
| —— Stalks and Flour of, and Snuff Work | | prohibited | | |
| *The restrictions to which Tobacco and Snuff are subject on importation, will be found at* p. 3. | | | | |
| *No abatement of the duty to be made on account of damage.*—16 & 17 Vict., cap. 107, s. 76, | | | | |
| *The duty to be charged on the weight ascertained at the time of delivery.* 16 & 17 Vict., cap. 107, s. 110. | | | | |
| *For Drawback on Tobacco and Segars, when exported or shipped as stores,* see "*Table of Bounties and Drawbacks.*" | | | | |
| TOBACCO PIPES of Clay(1) | value | free | | |
| TONGUES | cwt. | free | | |
| TORNSAL | cwt. | free | | |
| TORTOISE or TURTLE SHELL, unmanufactured | lb. | free | | |
| TOYS, viz.: Marbles | cwt. | 0 | 1 | 0 |
| —— All other Toys | cubic foot | 0 | 0 | 4 |
| TRUFFLES | lb. | free | | |
| TULIP WOOD | ton | free | | |
| TURMERIC | ton | free | | |
| TURNERY, not otherwise described | cubic foot | 0 | 0 | 4 |
| TURPENTINE | cwt. | free | | |

* Five per cent. additional duty to be charged.

(1) Tin tablets, or tin covered with a composition, rendering the plates serviceable as slates, to be charged as "Tin Manufactures. B.O. 30th Oct., 1853. No. 500.

(2) Pipe Bowls, when composed of clay, may be admitted duty free, as Tobacco Pipes; it being distinctly understood, that this order is not to apply to Bowls made of Porcelain, real or imitation Meerschaum, or of any other composition, nor to Bowls in any way mounted. B.O. 15th July, 1854. No. 218 (on application of F. Lebrun). Earthenware Pipe-bowls fitted with tubes, and Pipes with glass eyes, to be charged with duty as "Goods manufactured." —B. O. 12th March and 31st Oct 1855.

Tobacco Pipes of Clay, tipped with a horn mouth piece to be charged with duty as "Goods manufactured."—B. O. Dec. 19th, 1855.

| | | £ | s. | d. |
|---|---|---|---|---|
| TERPENTINE, continued: | | | | |
| — of Venice, Scio, or Cyprus | lb. | | free | |
| — Oil, or Spirit of. See *Oil.* | | | | |
| TWINE | value | | free | |
| ULTRAMARINE | value and cwt. | | free | |
| VALONIA | ton | | free | |
| VANELLOES | lb. | | free | |
| VARNISH, containing any quantity of Alcohol or Spirit | gallon | 0 | 12 | 0 |
| — not otherwise described | value | | free | |
| VASES, viz., ancient, not of stone or marble | value | | free | |
| VEGETABLES, all, not otherwise enumerated or described | value | | free | |
| — Preserved in Salt | value | | free | |
| VELLUM | skin | | free | |
| VENEERS | cwt. | 0 | 1 | 0 |
| VERDIGRIS | cwt. | | free | |
| VERJUICE | tun | | free | |
| VERMICELLI and MACCARONI | cwt. | 0 | 1 | 0 |
| VERMILLION | lb. | | free | |
| VINEGAR(1) | gallon | 0 | 0 | 3 |
| WAFERS | value | | free | |
| WALNUT WOOD | ton | | free | |
| WASHING BALLS | lb. | 0 | 0 | 2 |
| WATCHES, of Gold, Silver, or any other metal, exceeding the value of 10*l.* each | each | 1 | 0 | 0 |
| Other Watches, viz.:— | | | | |
| —— Gold, open Faces | each | 0 | 5 | 0 |
| —— Hunters | each | 0 | 7 | 6 |
| —— Repeaters | each | 0 | 15 | 0 |
| —— Silver, or any other Metal, not Gold, | | | | |
| —— Open Faces | each | 0 | 2 | 6 |
| —— Hunters | each | 0 | 3 | 6 |
| —— Repeaters | each | 0 | 8 | 0 |
| *Watches restricted as to importation. See* p. 2. | | | | |
| WATER, Cologne, the Flask (thirty of such Flasks containing not more than one gallon) | each | 0 | 0 | 8 |
| — ..... when not in Flasks (as perfumed Spirit) | gallon | 1 | 0 | 0 |
| — Mineral | gallon | | free | |
| WAX, viz., bleached | cwt. | | free | |

(1) By Resolutions of the House of Commons, the duty of 4½*d.* per gallon, levied by "The Customs' Tariff Act, 1855," was reduced to 3*d.*, on and after 6th July, 1856.—Confirmed by 19 & 20 Vict., cap. 75.

(2) Aromatic Vinegar is chargeable with duty as "Spirits Sweetened." B.O. 4th June, 1849.

| | | £ | s. | d. |
|---|---|---|---|---|
| WAX, continued: | | | | |
| —— unbleached | cwt. | | free | |
| —— Myrtle | cwt. | | free | |
| —— Sealing | value | | free | |
| —— Vegetable | cwt. | | free | |
| WELD | ton | | free | |
| WHALE FINS | ton | | free | |
| WHIPCORD | value | | free | |
| WINE, viz., Red | gallon | 0 | 5 | 6* |
| —— White | gallon | 0 | 5 | 6* |
| —— Lees of such Wine | gallon | 0 | 5 | 6* |
| —— The growth and produce of any British Possession, and imported direct from thence, viz., Red | gallon | 0 | 2 | 9* |
| —— ..... White | gallon | 0 | 2 | 9* |
| —— ..... Lees of such Wine | gallon | 0 | 2 | 9* |
| *The full duties may be drawn back upon re-exportation or shipment as stores, but no Drawback allowed on the Lees.*—18 & 19 Vict., cap. 97. | | | | |
| *No abatement of the duty to be made on account of damage.*—16 & 17 Vict., cap. 107, s. 76. | | | | |
| *The duty to be charged on the quantity ascertained at the time of delivery.*—16 & 17 Vict., cap. 107, s. 110. | | | | |
| WIRE, viz., Gilt or Plated | value | | free | |
| —— Silver | value | | free | |
| —— Copper or Brass. See *Copper* and *Brass*. | | | | |
| WOAD | ton | | free | |
| TIMBER or WOOD (1), not being Deals, Battens, Boards, Staves, Handspikes, Oars, Lathwood, or other Timber or Wood sawn, split, or otherwise dressed (except hewn), and not being otherwise charged with duty, | load of 50 cubic feet | 0 | 7 | 6 |
| ..... of and from British Possessions, | do. | 0 | 1 | 0* |
| —— Deals, Battens, Boards, or other Timber or Wood sawn or split, and not otherwise charged with duty, | load of 50 cubic feet | 0 | 10 | 0 |
| —— ..... of and from British Possessions, | load of 50 cubic feet | 0 | 2 | 0* |

* Five per cent. additional duty to be charged.

(1) No duty entry for bonded Wood Goods to be received on a less quantity than 5 loads, or than 240 pieces if by tale, and no delivery to be made by virtue of such entry on less than one load, or 90 pieces, if delivered by tale.—S. 113.

## TIMBER AND WOOD GOODS.

*The Importer may have the option, at the time of passing the first entry, in respect of Planks, Deals, and Battens, not the produce of British Possessions, of entering the same by tale according to the under-mentioned Scale, specifying in such entry the number and dimensions of the several pieces.* (1)

| | Planks. | Deals. | Battens. | | |
|---|---|---|---|---|---|
| | 3 × 11 in. and not above 3¼ × 11¼ in. | 3 × 9 in. and not above 3¼ × 9¼ in. | 3 × 7 in. and not above 3¼ × 7¼ in. | 2⅝ × 7 in. and not above 2⅞ × 7¼ in. | 2⅛ × 6½ in. and not above 2⅜ × 6⅝ in. |
| | Cubic Feet. | Cubic Feet. | Cubic Feet. | Cubic Feet | Cubic Feet. |
| t above 4 feet in length..the 120 | 115 | 95 | 73 | 61 | 57 |
| ove 4 and not above 5..the 120 | 144 | 118 | 91 | 77 | 71 |
| ove 5 and not above 6..the 120 | 173 | 142 | 110 | 92 | 86 |
| ove 6 and not above 7..the 120 | 202 | 165 | 128 | 107 | 100 |
| ove 7 and not above 8..the 120 | 231 | 189 | 146 | 123 | 114 |
| ove 8 and not above 9..the 120 | 260 | 213 | 165 | 138 | 128 |
| ove 9 and not above 10..the 120 | 288 | 236 | 183 | 153 | 143 |
| ove 10 and not above 11..the 120 | 317 | 260 | 201 | 169 | 157 |
| ove 11 and not above 12..the 120 | 346 | 284 | 220 | 184 | 171 |
| ove 12 and not above 13..the 120 | 375 | 307 | 238 | 200 | 185 |
| ove 13 and not above 14..the 120 | 404 | 331 | 256 | 215 | 200 |
| ove 14 and not above 15..the 120 | 433 | 354 | 274 | 230 | 214 |
| ove 15 and not above 16..the 120 | 462 | 378 | 293 | 246 | 228 |
| ove 16 and not above 17..the 120 | 490 | 402 | 311 | 261 | 242 |
| ove 17 and not above 18..the 120 | 519 | 425 | 329 | 276 | 257 |
| ove 18 and not above 19..the 120 | 548 | 449 | 348 | 292 | 271 |
| ove 19 and not above 20..the 120 | 577 | 473 | 366 | 307 | 285 |
| ove 20 and not above 21..the 120 | 606 | 496 | 384 | 322 | 300 |

(1) In so taking the length of deals, battens, &c., the fractional parts of a foot less than 3 inches are to be rejected, and when entered to be warehoused the number of the pieces only is required on the entry, and the account of the actual dimensions to be taken by the officers. In cases where the deals, &c., are entered for duty, the number of pieces must be inserted in the entries, and particulars of the specific dimensions be endorsed upon or appended to the warrant, with the cubical content computed according to the scale—the importer being at liberty to pass a post entry for any excess arising from an error in the dimensions, and entitled to a return of duty upon any deficiency. Any excess of the taleable quantity as regards the Master's Report to be dealt with in conformity with the established regulations.—G. O. No. 2, 1852.

| TIMBER OR WOOD, continued: | £ | s. | d. |
|---|---|---|---|
| *The duties upon Wood Goods from a British Possession are to be paid on importation, and such goods may not be warehoused either for home consumption or exportation.* —16 & 17 Vict., cap. 107, s. 41. | | | |
| —— STAVES, exceeding 72 inches in length, 7 inches in breadth, or 3¼ inches in thickness . . . load of 50 cubic feet | 0 | 9 | 0 |
| ..... of and from British Possessions load of 50 cubic feet | 0 | 2 | 0 |
| ..... not ex. 72 in. in length, nor 7in. in breadth, nor 3¼ in thickness . . load | | free | |
| —— BIRCH and FIR, hewn, not exceeding 3 feet in length, nor exceeding 8 inches square, imported for the sole purpose of making herring barrels for the use of the fisheries load | | free | |
| —— FIREWOOD . fathom of 216 cubic feet | 0 | 6 | 0 |
| ..... of and from British Possessions, fathom | | free | |
| —— HANDSPIKES, not ex. 7 feet in length 120 | 0 | 6 | 0 |
| ..... of and from British Possessions, 120 | 0 | 0 | 6* |
| exceeding 7 feet in length . . 120 | 0 | 12 | 0 |
| ..... of and from British Possessions, 120 | 0 | 1 | 0* |
| —— HOOPS . . . . . number | | free | |
| —— KNEES, under 5 inches square . . 120 | 0 | 3 | 0 |
| ..... of and from British Possessions, 120 | 0 | 0 | 3* |
| 5 and under 8 inches square . . 120 | 0 | 12 | 0 |
| ..... of and from British Possessions, 120 | 0 | 1 | 0* |
| —— LATHWOOD(1) . . . . . fathom | 0 | 12 | 0 |
| ..... of and from British Possessions, fathom | 0 | 1 | 0* |
| —— OARS . . . . . 120 | 2 | 5 | 0 |
| ..... of and from British Possessions, 120 | 0 | 3 | 9* |
| —— SPARS or POLES, under 22 feet in length and under 4 inches in diameter . 120 | 0 | 6 | 0 |
| ..... of and from British Possessions . 120 | 0 | 0 | 6* |
| 22 feet in length and upwards, and under 4 inches in diameter . . . 120 | 0 | 12 | 0 |
| ..... of and from British Possessions, 120 | 0 | 1 | 0* |
| of all lengths, 4 and under 6 inches in diameter . . . . . 120 | 1 | 4 | 0 |
| ..... of and from British Possessions 120 | 0 | 2 | 0* |

* Five per cent. additional duty to be charged.

(1) Laths to pay duty as wood sawn or split. G.O. 15th April, 1843.

| | | £ | s. | d. |
|---|---|---|---|---|
| WOOD, continued: | | | | |
| — SPOKES for WHEELS, not exceeding 2 feet in length | 1000 | 1 | 4 | 0 |
| ..... of and from British Possessions | 1000 | 0 | 1 | 0* |
| exceeding 2 feet in length | 1000 | 2 | 8 | 0 |
| ..... of and from British Possessions, | 1000 | 0 | 2 | 0* |
| — TEAK | load | free | | |
| — WASTE WOOD, viz., Billet-wood or Brush-wood, used for the purpose of Stowage, | value | free | | |
| — for Ship-building, viz., Stringy Bark, Red and Blue Gum, Green Hart, Mora and Locust Woods, and Woods formerly admitted at the same duty as Teak | load | free | | |
| ..... Treenails of Stringy Bark, Red and Blue Gum, and Locust Woods and all Treenails of and from British Possessions, | load | free | | |
| — for furniture. See "*Furniture. Woods.*" | | | | |
| — Shovel Hilts | value | free | | |
| — Planed, or otherwise dressed or prepared for use,(1) and not particularly enumerated or otherwise charged with duty, | cubic foot | 0 | 0 | 2 |
| ..... and further | for every 100*l.* value | 10 | 0 | 0 |
| ..... of and from British Possessions, for | every 100*l.* value | 5 | 0 | 0* |
| WOOL, viz., Alpaca and Llama tribe | lb. | free | | |
| — Beaver | lb. | free | | |
| — ..... cut and combed | lb. | free | | |
| — Coney | lb. | free | | |
| — Cotton Wool and Waste of Cotton Wool | cwt. | free | | |
| — Goats' Wool or Hair | lb. | free | | |
| — Hares' | lb. | free | | |
| — Sheep and Lambs' | lb. | free | | |
| WOOLLENS, viz., Manufactures of Wool, (not being Goats' Wool), or of Wool mixed with Cotton, not particularly enumerated, and not otherwise charged with duty, | value | free | | |

* Five per cent. additional duty to be charged.

(1) Fibre of the Pine Tree, called Pine Wool, to be admitted free of duty. B.O. 23rd Feb., 1854. No. 297.

Broom handles to be charged with duty as "Wood dressed."—B. O. Oct. 1854, No. 649. (Carey.)

Inlaid Wood-work (Swiss Parqueterie) to be charged with duty as "Goods manufactured."—B. O. Nov. 2, 1855, No. 752. (C. Day)

Charcoal is to be charged with duty as Goods manufactured.—B. O. 1st Sep. 1855.

| | £. | s. | d. |
|---|---|---|---|
| WOOLLENS, continued: | | | |
| —— Articles or Manufactures of Wool (not being Goats' Wool), or of Wool mixed with Cotton, viz., | | | |
| —— Carpets and Rugs . square yard | 0 | 0 | 6 |
| —— Shawls, Scarfs and Handkerchiefs plain lb. | 0 | 0 | 4 |
| —— ..... printed . . lb. | 0 | 0 | 8 |
| —— Gloves . . . . . dozen pairs | 0 | 0 | 3 |
| —— Wholly or in part made up, not otherwise charged with duty(1) for every 100*l.* value | 5 | 0 | 0 |
| YARN, viz., Cable Yarn . . . . . lb. | free | | |
| —— Camel or Mohair . . . . . lb. | free | | |
| —— Linen, raw . . . . . cwt. | free | | |
| —— of Silk and Worsted, spun together and not dyed . . . . . lb. | free | | |
| —— Woollen or Worsted, viz.:— | | | |
| —— ..... commonly called Berlin Wool or Zephyr Yarn, and Woollen and Worsted Yarn of two or more threads:— | | | |
| ..... scoured, bleached, or coloured lb. | 0 | 0 | 6 |
| ..... not scoured, bleached, or coloured lb. | 0 | 0 | 3 |
| —— ..... raw, for weaving, not dyed or only partially dyed. . . . . lb. | free | | |
| YEAST, dried . . . . . cwt. | free | | |
| ZAFFRE . . . . . cwt. | free | | |
| ZEBRA WOOD . . . . . ton | free | | |
| GOODS, being either in part or wholly manufactured, and not being enumerated or described, or otherwise charged with duty, and not prohibited to be imported into or used in Great Britain or Ireland for every 100*l.* value | 10 | 0 | 0 |
| —— not being either in part or wholly manufactured, nor enumerated or described, nor otherwise charged with duty, and not prohibited to be imported into or used in Great Britain or Ireland . value | free | | |

* Five per cent. additional duty to be charged.

(1) Woollen Fringes, of which the warp is silk, are admitted as "Goods manufactured."—B. O. 27th May, 1856, No. 118.

## COMPUTATION OF DUTIES.

In the computation of duties, all fractions of a penny less than a halfpenny are to be rejected; but when they amount to, or exceed that sum, an additional penny must be charged. But in making payments, all fractions are to be rejected.—G.O. 11th March, 1831.

## OVER-PAYMENT OF DUTIES.

Duties of Customs overpaid or erroneously charged, cannot be repaid, unless claimed within six years.—16 & 17 Vict., cap. 107, s. 25.

When over-payments of duties arise, the merchant is to be apprised thereof in writing, agreeably to a prescribed form, which is to be filled up in the office where the error may be discovered, and to be signed by the Principal of the department.—G.O. No. 74, 1852.

## RECEIPT FOR DUTIES.

Every person may obtain, gratis, a receipt for the duties which he pays, on giving an additional bill of entry, written in red ink; the duplicate thus given, after having been compared with the warrant and signed by the officer in the Long Room, is to be delivered as a receipt to the party requiring it.—B.M. 2nd March, 1844.

### ARTICLES ON WHICH THE ADDITIONAL DUTY OF 5 PER CENT. MUST BE CHARGED.

| | |
|---|---|
| Currants | Tobacco |
| Figs | Wine |
| Leather Gloves | Wood Goods from the British Possessions |
| Pepper | |

### ARTICLES ON WHICH A DIFFERENTIAL DUTY EXISTS.

| | |
|---|---|
| Apples | Liquorice Powder |
| Books | Seed, Carraway |
| Butter | Silk Manufactures, unenum$^{d}$. |
| Cheese | Rum and Rum Shrub |
| Eggs | Tallow |
| Embroidery and Needlework | Wine |
| Liquorice Paste | Wood Goods |

# FORMS OF ENTRIES, &c.,

AS REQUIRED BY THE CUSTOMS CONSOLIDATION ACT.

(No. 1.) SHIP'S REPORT.

Port of

| Ship's Name | Tonnage. | British or Foreign; if British, Port of Registry; if Foreign, Country to which she belongs. | Number of Crew | | Name of Master, and whether a British or Foreign Subject. | Port or Place from whence arrived. |
|---|---|---|---|---|---|---|
| | | | British Seamen | Foreign Seamen | | |
| | | | | | | |

CARGO.

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|---|---|---|---|---|---|---|
| Name or Names of Places where laden in order of Time. | Marks. | Nos. | Packages and Descriptions of Goods, Particulars of Goods stowed loose, and General Denomination of Contents of each Package of Tobacco, Cigars or Snuff intended to be imported at this Port. | Particulars of Packages and Goods (if any) for any other Port in the United Kingdom. | Goods (if any) to be transhipped, or to remain on board for Exportation | Name of Consignee. |
| | | | | | | |

STORES.

Surplus Stores remaining on board, viz. {

Number of alien passengers (if any) .....

Pilots' names .....

At what station ship lying .....

Agent's name and address.....

I declare that the above is a just report of my ship and of her lading, and that the particulars therein inserted are true to the best of my knowledge, and that I have not broken bulk or delivered any goods out of my said ship since her departure from the last foreign place of loading.

(Signed) _____ *Master.*

Signed and declared this day of

In the presence of

(Countersigned) _____

*Collector or Controller.*

No. 2)

## ENTRY.

rt of

ether prime or post, and if post, date of prime entry

porter's name

| arf, Dock Station. | Ship's Name. | Whether British or Foreign Ship; if Foreign, the Country. | Master's Name. | Port or Place from whence imported. |
|---|---|---|---|---|
| | | | | |

| ks. | Numbers. | Number of Packages, Quantities and Descriptions of Goods as charged in Table of Duties. | If charged at value, value to be stated in Words at length. |
|---|---|---|---|
| | | | |

£ s. d.

Total Amount of duty payable on this Entry.....

Dated this day of 18 .

(Signed) _____

*Importer or Agent.*

I, of do hereby declare that I am of the goods contained in this Bill of Entry, and that I enter the same goods, therein stated as goods charged at value, at the sum of (1)

Witness my hand the day of 18 .

(Signed) _____

*Importer or Agent.*

(1) This declaration to be omitted when there are not any goods entered at value.

(No. 3.)

## BILL OF SIGHT.

Port of
Importer

| Wharf, Dock or Station. | Ship's Name. | Whether British or Foreign; if Foreign, the Country. | Master's Name. | Port or Place from whence imported. | Name of Importer or of his Agent. |
|---|---|---|---|---|---|
| | | | | | |

| Marks. | Numbers. | Number of Packages, with the best Description of the Goods the Importer is able to give. |
|---|---|---|
| | | |

I, Importer of the goods above-mentioned, do hereby declare that I have not received sufficient Invoice, Bill of Lading, or other advice from whence the quality, quantity, or value of the goods above-mentioned can be ascertained.

Dated this day of 18 .

(Signed) _____
*Importer, or his agent.*

(Signed) _____
*Collector or Comptroller.*

(No. 4.)

## ENTRY OUTWARDS OF SHIP.

Port of

| Ship's Name. | | Tonnage | Master's Name. | Port of Destination. |
|---|---|---|---|---|
| If British, Name of Port of her Registry. | If Foreign, Name of Country to which she belongs. | | | |
| | | | | |

Lying at

(Signed) _____
*Master or agent.*

Date of Entry

If ship shall have commenced her lading at any other Port (Name of such Port).

No. 5.)

## SHIPPING BILL.

FOR WAREHOUSED OR DRAWBACK GOODS, AND GOODS EXPORTED UNDER SOME PARTICULAR RULE, REGULATION, OR RESTRICTION.

| Ship's Name. | Whether British or Foreign Ship; if Foreign, the Country. | Master's Name. | Port or Place of Destination. |
|---|---|---|---|
| | | | |

| Marks. | Numbers. | Description of Packages. | Quantity, Quality and Description of Goods. |
|---|---|---|---|
| | | | |
| Total Number of Packages | | | |

I declare the value of the British goods above described to be

(Signed) _____

*Exporter or agent.*

I claim drawback on and declare the value (1) thereof to be

(Countersigned) _____

*Searcher.*

Dated this day of 18 .

(1) Applicable to British Goods only.

(No. 6.)

## SHIPPING BILL

FOR BRITISH MANUFACTURES, FOREIGN GOODS FREE OF DUTY, OR ON WHICH ALL DUTIES HAVE BEEN PAID, AND ARE NOT TO BE DRAWN-BACK.

| Ship's Name. | Whether British or Foreign Ship; if Foreign, the Country. | Master's Name. | Port or Place of Destination. |
|---|---|---|---|
| | | | |

| Marks. | Numbers. | Description of Packages. | Quantity, Quality and Description of Goods. | The Value of British Goods and of Foreign Goods, formerly charged with Duty at Value (if any) | | |
|---|---|---|---|---|---|---|
| | | | | | | |
| Total Number of Packages | | | | | | |

I declare the value of the British goods above described to be

(Signed) _____

*Exporter or agent.*

Station of Clearance,

(Countersigned) _____

*Searcher.*

Dated this day of 18 .

No. 7.)

## SHIP'S CONTENT.

Port of

| Ship's Name | Tonnage and No. of Guns. | | If British, Port of Registry; if Foreign, the Country. | No. of Crew. | Name of Master. | Number of Passengers or Troops. |
|---|---|---|---|---|---|---|
| | Tons. | Guns. | | | | |
| | | | | | | |

| Warehoused Goods. | Drawback and Restricted Goods. | British Goods and Foreign Goods free of Duty, and Foreign Goods not for Drawback. |
|---|---|---|
| | | |

Cleared

Dated

Examined

(Signed) _____

*Searcher.*

I do declare, that the above Content is a true account of all goods shipped on board the above-named ship, and correct in all other particulars.

(Signed) _____

*Master.*

Signed and declared, this day of before me

(Signed) _____

*Collector or Comptroller.*

(No. 8.)

## SHIP'S TRANSIRE.

Port of

| Ship's Name. | Tonnage. | Port of Registry | Master's Name. | Whither Bound. |
|---|---|---|---|---|
| | | | | |

| Foreign Goods, distinguishing Warehoused Goods removed under Bond. | Quantities of Corn, Grain, Meal, Flour or Malt. | Goods liable to Duty of Excise or entitled to Drawback thereof | Here state "Sundry other Goods," or "No other Goods," as the Case may be. |
|---|---|---|---|
| | | | |

(Signed)_____

*Master.*

Cleared the day of 18 .

(Signed)_____

*Collector or Comptroller.*

# DECLARATIONS.

A LIST OF ALL FORMS OF DECLARATION IN USE AT THE CUSTOM HOUSE.(1)

(1.)

*Entry of Goods Inwards at Value.*

I, A. B. of [*place of abode*], do hereby declare that I am the importer [*or*, authorized by the importer] of the goods contained in this entry, and that I enter the same [*stating which, if a part only*] at the sum of

Signed and declared before me,(2)
this day of A. B.

(2.)

*Entry of Goods Outwards at Value.*

I, A. B. of [*place of abode*] do hereby declare that I am the exporter of the goods mentioned in this entry [*or*, that I am duly authorized by him], and that I do enter the same at the value of

A. B.

(3.)

*Goods damaged on the Voyage.*

*Master's Declaration.*

I, A. B. do hereby declare that the above-mentioned is damaged and lessened in its value by means of some unavoidable accident which happened to the same during the voyage, and after such was shipped and laden in foreign parts on board the above ship, myself being the master thereof, and importing the same, and before such was unshipped or discharged from the vessel.

A. B.

(1) If any declaration required to be made by any act relating to the Customs, be untrue in any particular, or if any person required to answer questions put to him by the officers touching certain matters, shall not truly answer them, or shall falsify any document, he shall forfeit over and above any other penalty to which he may become subject, the sum of 100*l*.—16 and 17 Vict. cap. 107, s. 198.

(2) This is to be stated at the foot of each declaration.

*Importer's Declaration.*

I, E. F. do hereby declare that the within-mentioned when shipped at was sound and in good condition, to the best of my knowledge and belief.

E. F.

*Merchants' Declaration.*

We, A. B. and C. D. do severally declare that we have viewed and examined the within-mentioned, imported by E. F. in the ship from and being experienced in the nature and value of the said goods, do hereby certify and declare that they have received damage by salt water or otherwise, and according to our judgment are lessened in their true value [*here state the proportion of damage*], and that we are no ways interested in the said goods.

A. B.
C. D.

(4.)

*Goods Entered by Bill of Store.*

*Agent's Declaration.*

I, A. B. do hereby declare that I shipped the goods above-mentioned for and on account of C. D. the proprietor thereof.

A. B.

*Consignee's Declaration.*

I, A. B. do hereby declare that the goods above-mentioned are consigned to me for and on account of C. D.

A. B.

*Proprietor's Declaration.*

I, C. D. importer of the goods above-mentioned, do hereby declare that they are of British manufacture, and the same as are expressed in the aforegoing certificate: that I was the proprietor thereof at the time of exportation and of the importation, and that they have not been sold or disposed of to any other person.

C. D.

(5.)

*Ship-Master's, on Delivery of British Plantation Certificate.*

I, A. B. do hereby declare that the certificate was received by me at where the goods were taken on board, and that the goods imported in my vessel are the same as are mentioned therein.

A. B.

*Consignee's Declaration on Certificate of Produce in lieu of the Master, when allowed by the Board of Customs.*

I, A. B. [*or* for self and partners, importers] of the goods within-mentioned, do hereby declare that this certificate was transmitted to us from where the said goods were taken on board, and that the goods consigned to us, and imported in the are the same as are mentioned therein.

A. B.

(6.)

*On Re-Importation of British and Foreign Books.*

*Form for English Books.*

I, A. B. do hereby declare that the English books herein referred to were taken by me from this country on a former occasion, and that no drawback was received thereon, and that they were and still are my property.

A. B.

*Form for Foreign Books, Maps, &c.*

I, A. B. do hereby declare that the foreign books [*or* maps or musical instruments, as the case may be] within-mentioned are the identical books which were taken by me from this country; and that they were purchased in a fair way of trade, and the duties paid upon the same on their original importation; and that they are now brought back for my private use, and not for sale.

A. B.

(7.)

*On Importation of Clocks or Watches for private use.*

I, A. B. do hereby declare that at the time I purchased the within-mentioned clock or watch, I was entirely ignorant of the law requiring the maker's name to be on it, and that the same is imported for my own private use, and not by way of merchandize.

A. B.

(8.)

*Goods Imported for private use.*

I, A. B. do hereby declare that the above-mentioned is imported for my private use, and not by way of merchandize.

A. B.

(9.)

*Returned Empty Packages of British Manufacture.*

I, A. B. importer, do hereby declare that the empty above mentioned are of British manufacture, and were exported by me as packages to merchandize, and are now returned to me, being still my property.

A. B.

(10.)

*Pictures, &c., the Works of British Artists.*

I, A. B. do hereby declare that the pictures (drawings, sketches, sculpture, &c., as the case may be) above mentioned were wholly executed by me, for my own amusement and not for profit, and are not brought over to this country for sale.

A. B.

(11.)

*For Samples and Patterns.*

I, A. B. do hereby declare that the above mentioned is imported for the purpose of samples only.

A. B.

(12.)

*For old British Plate re-imported.*

I, A. B. do hereby declare that I took the old British plate above mentioned from this country for my own private use abroad, that it still remains my property, and has not been sold or disposed of to any other person, and that no drawback was received thereon.

A. B.

(13.)

*For Vessels clearing Outwards in Ballast.*

*British Ship.*

A. B. master of the ship doth hereby declare that he is bound out from the port of to in ballast; that he hath not on board, nor will take on board his said ship, any goods, wares, or merchandize whatever, except such stores and provisions as are necessary for the use of the said ship and the people on board thereof, during the said voyage.

A. B.

I, A. B. master of the ship do hereby certify that all the requirements of the Act 9 & 10 Vict., c. 100, have been duly complied with.

Tons. A. B.

Men.

Broker. Bond taken.

*Foreign Ship.*

A. B. master of the ship doth hereby declare that he is bound out from the port of to in ballast: that he hath not on board, nor will take on board his said ship, any goods, wares, or merchandize whatever, except such stores and provisions as are necessary for the use of the said ship and the people on board thereof, during the said voyage.

Tons. A. B.

Men. Broker.

(14.)

*For Proprietor of Returned Goods.*

I. W. R. importer of the goods above mentioned, do hereby declare that they are[1] the same as are mentioned in the foregoing certificate; and that I was the proprietor thereof at the time of exportation and of importation, and that the same have not been sold or disposed of to any other person.

W. R.

(15.)

*For Importer of British Returned Goods not exceeding the value of £50, and on which no Drawback has been received.*

I, E. B. importer of the goods above mentioned, do hereby declare that I was the proprietor thereof at the time of exportation and of importation; that the same has not been sold or disposed of to any other person; that the value thereof does not exceed £50, and that they were exported from the United Kingdom within ten years previous to the arrival of the importing vessel.

E. B.

[1] Insert of "British Manufacture," if that should be the case.

# REGULATIONS

AS TO

# PASSENGERS' BAGGAGE (1).

Passengers *arriving direct from Paris by the tidal express trains*, via Folkstone, upon compliance with the prescribed regulations, may have their baggage examined at the London Bridge Terminus of the South Eastern Railway.—B. M. 30th July, 1856.

Passengers *arriving by steam-vessels* may have all packages comprising luggage (except such as may contain articles chargeable with duty) examined on board, during the passage up the river Thames; those excepted will be passed through the baggage warehouse at the wharves as heretofore.

Baggage by Continental steam vessels, if the packages contain no article liable to duty, may be examined during the passage between Gravesend and London, provided the proprietor be present and see the packages re-closed; the officer to place over the mouth of each package an adhesive label, and put it in charge of a tidewaiter until the arrival of the vessel at her destination; such packages to be landed prior to any other baggage. In the event of the label being removed or torn, or the packages contain articles liable to duty, such are directed to be sent to the baggage warehouse as at present.—B.M. 3rd August, 1853.

Attendance is given at the different baggage warehouses in London, as follows:—

| | |
|---|---|
| Fresh Wharf,<br>The Custom House,<br>St. Katherine's Wharf,<br>Blackwall, | From the 1st March till the 31st October, from 8 o'clock, A.M., until 7 o'clock P.M.; and from 1st November till 28th February, from 9 o'clock, A.M. until 5 o'clock, P.M. |

(1) The examining officers are to exercise a liberal discretion in the examination of passengers' baggage, but should doubts arise upon any articles brought, they are directed to put them aside until visited by the Landing Surveyor, who will see that such discretionary powers are not abused, or carried to extremes.—B. O. 8th Oct., 1850, No. 102.

At the outports where post-office packets are stationed, or passage vessels employed, from 8 o'clock, A.M., until 8 o'clock, P.M., throughout the year, in case the arrival of any vessel with passengers shall render such attendance necessary. On the arrival of ambassadors, foreign ministers, officers charged with public dispatches, Queen's messengers, and other persons in the employ of Government, the proper officers are to give immediate attendance at all times, and, when necessary, upon the departure of any vessel with passengers.

After all the baggage shall have been landed, those passengers having only *single packages* will be entitled to have them first examined; the remaining passengers will be called into the examination-room in rotation, according to the list furnished by the captain; therefore, passengers should see that their names are properly inserted therein.

*All wearing apparel, and articles not subject to duty*, after being examined, will be immediately delivered, provided the apparel has been worn, and not made up for the purpose of being introduced into this country without payment of the proper duties. When passengers have no articles liable to duty, it will not be necessary for them to incur the expense of employing an agent to clear their baggage.

*Dutiable articles* (not being merchandise) will be delivered to passengers immediately after examination, on the amount of duties due thereon being deposited with such accredited person as may be authorised to receive the same, and also a small sum for passing the entry. Passengers may, however, pass their own entries, or employ their own agent, but this course will be attended with delay, as no credit can be given.

*All merchandise brought with baggage* is liable to seizure; such goods must be regularly reported and entered, and the regulations of the law, in all respects, strictly complied with. If any passenger shall, upon being questioned by the proper officer of Customs, deny that he or she has any goods liable to duty in his or her possession, and such goods be subsequently discovered, they will be liable to seizure, and the passenger to a penalty of treble the value thereof.

*Books, Plate, or other articles upon which drawback might have been received*, will be delivered, on the declaration of the passenger that no drawback was received thereon. When articles (not being merchandise) are liable to duty, and the proprietors do not wish to clear the same, they may be either abandoned or left in the Queen's warehouse for 6 months, in order to give the proprietors an opportunity of taking them back without payment of duty.

*Letters* found in the baggage of passengers to be sent to the Post-office; letters of credit and personal introduction to be returned to the passenger.—B.O. 19th July, 1838.

*Foreign Newspapers* brought in the baggage of passengers, if bound, are to be charged with duty as goods manufactured; but if unbound, they are free of duty.—G.O. 29th April, 1829.

*Fowling-pieces*, the property of parties returning home from abroad, may be delivered *duty free*, upon declaration that they are of British manufacture, &c.—B.O. 22nd July, 1835.

*A Pair of Pistols, a Single Rifle*, or a *Single Fowling-piece*, brought by a passenger with his baggage, may be delivered *duty free*, upon declaration that the same is for private use.—G.O. No. 41, 1846.

*Old British Plate* brought to this country by persons who had taken it with them abroad may be delivered *duty free*, on the usual declaration(1) being made and the landing officers being satisfied of the facts.—G.O. No. 110, 1844.

*Articles of trifling value, in the Baggage of Passengers from the British Possessions*, unaccompanied by certificates of clearance, where the high duty may not exceed 10*s*., and the officers are satisfied that the goods are imported from a British Possession, and are intended for private use, may be delivered at the low duty.—B.M. 7th Aug., 1844. And, for this purpose, the articles belonging to each party are to be separately estimated.—B.O. 15th Oct., 1850.

*The duty is not to be charged* on any quantity less than *a pint of ordinary drinkable spirits* of whatever strength; or *half-a-pint of Eau-de-Cologne*, or other cordial water, or any medicated or perfumed spirits or liquors, imported for private use.—G.O. 25th Oct., 1820.

*Cigars or Manufactured Tobacco* under the weight of half-a-pound in the baggage of passengers, not frequent visitors, may be delivered *duty free*. On half-a-pound and upwards, the duty upon the whole weight is to be charged.—G. O. No. 51, 1850. Passengers from the Continent or other short voyages, may enter any quantity of *Cigars under* 3 *lbs. weight*. From the East or West Indies, or other distant voyages, any quantity *not exceeding* 7 *lbs. weight*.—G. O. 14th Jan., 1837. Passengers may enter for home use, as surplus stores, any quantity of *unmanufactured Tobacco not exceeding* 9 *lbs. in weight*, without special application to the Board.—G. O. No. 34, 1846.

*Cigars, unaccompanied any portion of the voyage by the proprietor*. A fine is to be levied upon the whole quantity in the usual manner. But when accompanied from India to Malta, and thence forwarded by another vessel, the circumstances of each case are to be fully reported to the Board for their decision.—G. O. No. 58, 1852.

*Books, and Musical Instruments*, the property of indivi-

(1) See Declaration No. 12, p. 64.

duals, not to be charged more than once, provided the proprietor shall, on each re-importation, make declaration (1) that the duties were paid thereon on their original importation, or that he purchased them in this country, in a fair way of trade: that such are the same he exported from hence, and are now brought back for his private use, and not for sale in this country.—T. O. 3rd Oct., 1818, and B. M. 28th Jan., 1833.

*Drawings, and Sketches,* brought from the Continent and accompanied by the proprietor, are to be admitted free of duty, upon a declaration (2) of the proprietor that the same were wholly executed by him for his amusement, and are not intended for sale in this country.—T. O. 5th Aug., 1817.

*Packages of baggage landed by "Sufferance," and Returned Goods landed by "Bill of Store,"* at the legal quays, are to be forwarded to the Queen's warehouse for security of the duties, when not cleared from the examining floor of the station at which they may have been landed, within six working days.—B. M. 6th Aug., 1850.

*Baggage unaccompanied,* when examined by a sight entry, may be delivered upon a proper indorsement being made and certified by the examining officer.

*Small quantities of Silk and other goods brought by passengers from the Continent with their baggage,* and intended to be removed to Liverpool, where the parties may embark for America, may be sent to that port, under seal of office, provided the duty on such goods does not exceed 5*l.* in each case, and that bond be given for the due delivery thereof to the Customs, it being understood that the indulgence is to be confined to baggage, and not applicable to assorted cases of French millinery.—B. M. 15th March, 1848.

Any *Licensed Agent* charging parties for Customs' duties, or other disbursements, more than he has actually paid, the Board will take measures for withdrawing his license, and for putting his bond in suit.—B. O. 24th Dec., 1847.

*Brokers or Agents* are required to produce authority previous to taking out a baggage sufferance.—B.O. 17th March, 1813.

If any *officer, clerk,* or *other person* acting in any office or employment in H. M. Customs shall accept *any fee, perquisite, or reward, pecuniary or otherwise,* from any person (not being a person appointed to some office in the Customs), on account of anything done or omitted to be done by him in any way relating to his said office, he shall on proof thereof be dismissed.—16 and 17 Vict. cap. 107, s. 3.

(1) See Declaration, No. 6, p. 63. (2) See Declaration, No. 10, p. 64.

# CUSTOMS CONSOLIDATION ACT.

(16 and 17 Vict., cap. 107, and 18 & 19 Vict., cap. 96.)

## IMPORTATION AND WAREHOUSING.

### AS TO THE IMPORTATION, ENTRY, EXAMINATION, LANDING, AND WAREHOUSING OF GOODS.

*Goods imported may be Warehoused with specified exceptions.*—It shall be lawful to import into the United Kingdom any goods not prohibited (1), and to warehouse such as are subject to duties of Customs in duly approved warehouses, without payment of duty on their first entry; but the duties on the following goods, and on such other goods as the Commissioners of the Treasury may, from time to time direct, shall be paid on the first importation thereof; viz., corn, grain, meal and flour, and wood goods from British Possessions.—16 & 17 Vict., cap. 107, s. 41.

*Time of importation of Goods and arrival of Ships defined.*—If it be necessary to determine the precise time at which an importation shall be deemed to have had effect, such time shall be the time at which the importing ship had actually come within the limits of the port of discharge, and if any question arise in respect of any charge or allowance, upon such ship, exclusive of cargo, the time of arrival shall be deemed to be the time at which the report of such ship shall have been or ought to have been made.—S. 42.

*Vessels inwards. Ship to come quickly to place of unlading, and to bring to, at the stations for boarding Officers. Accommodation of Officers on Board.*—If any ship coming into the United Kingdom or into the Channel Islands shall not come as quickly up to the proper place of mooring or unlading, as the nature of the port will admit, without touching at any other place, and in proceeding to such proper place shall not bring to at the appointed stations; or if after arrival, such ship shall be removed without the knowledge of the

(1) *A "List of Prohibitions and Restrictions" will be found at pp. 1—4.*

proper officer of Customs; or if the master shall neglect or refuse to provide the officer stationed on board sufficient room under the deck in some part of the forecastle or steerage for his bed or hammock, he shall forfeit 20*l.*—S. 47.

*Officers to board Ships, and have free access to all parts may seal or secure Goods and open Locks. If Seals be broken, or Goods conveyed away, Master to forfeit* 20*l.*—The proper officers of Customs may board any ship and freely stay on board, until all the goods be delivered, and have free access to every part of the ship with power to fasten hatchways or entrances to the holds, and to mark any goods before landing, and to lock up, or otherwise secure any goods on board, and if any place, box, or chest be locked and the keys withheld, such officers, if they be of a degree superior to that of tidewaiter, may open the same, in the best manner in their power, and if any goods be found concealed, they shall be forfeited; and if the officers shall place any lock, &c., upon any goods, and such be wilfully opened, altered, or broken before due delivery thereof; or if any such goods be secretly conveyed away, or if the hatchways or entrances to the hold, after having been fastened down by the officer, be opened, the master shall forfeit 100*l.*; and if the officer of Customs shall place any lock, &c., upon any stores on board, and the same be wilfully opened, altered, or broken, or any such stores be secretly conveyed away, either while the ship remains in the port of arrival, or before she shall have arrived at any other port in the United Kingdom to which she may be then about to proceed, the master shall forfeit 20*l.*—S. 48.

*Time and place of Landing. Goods unshipped contrary to regulations forfeited.*—No goods, except diamonds, bullion, lobsters, and fresh fish of British taking and imported in British ships, which may be landed without report or entry, shall be unshipped, or be landed, on Sundays or holidays, nor on any other days except between 8 o'clock in the morning and 4 o'clock in the afternoon, from the 1st of March until the 1st of November; and between 9 o'clock in the morning and 4 o'clock in the afternoon, from the 1st of November until the 1st of March, or during such other hours as may be appointed by the Commissioners (1); nor shall any goods be unshipped or landed unless in the presence, or with the authority of the Customs, nor shall they be landed, except at some duly appointed place, nor shall any goods, after having been transhipped, be removed into any other craft, without permission, under the penalty of forfeiture; and if any goods

(1) *For modifications of this enactment, see "Goods" and "Vessels" in Miscellaneous Orders.*

be unshipped for the purpose of being landed after due entry, they shall be forthwith removed to the place at which the same are intended to be landed, or in default shall be forfeited, together with the barge or other vessel employed.—S. 49.

AS TO THE REPORT OF THE CARGO OF MERCHANT SHIPS, AND OF SHIPS IN COMMISSION BRINGING MERCHANDIZE FROM PARTS BEYOND THE SEAS.

*Master to report within 24 hours after arrival.*—The master of every ship, whether laden or in ballast, shall within 24 hours after arrival from parts beyond the seas, and before bulk be broken, make due report of such ship in the form following, (1) or to the same effect; and if the cargo of such ship shall have been laden at several places, shall state the names of those places in column 1, in the order of time in which the same were laden, opposite to the particulars of the goods so laden; and failing so to do, or if any of the particulars contained in such report be false, the master shall forfeit 100*l.* (2)—S. 50 & 51.

*Commissioned ships having goods on board, to deliver an account thereof.*—The captain, master, purser, or other person having charge of any ship in commission from Her Majesty or any foreign state, having on board goods laden in parts beyond the seas, on arrival at any port in the United Kingdom, and before any part of such goods be taken out of such ship, or when called upon so to do by any officer of Customs, shall deliver an account in writing under his hand, to the best of his knowledge, of the quality and quantity of every package

(1) See *form of Report*, p. 54. The master, before report, must make declaration of the delivery of all letters at the post-office, under 3 & 4 Will. IV., cap. 36.

(2) Goods not duly reported may be detained until they are reported and the cause of the omission satisfactorily explained to the Commissioners, who may thereupon restore the same on such terms as they may deem proper, and such goods may in the mean time, should the Commissioners deem necessary, be removed to the Queen's Warehouse. 18 & 19 Vict. cap. 96, sec. 3.

Reports for free goods may be amended on verbal application, but amendments are not needed unless the excess or deficiency in the number of packages be considerable.—G. O. No. 74, 1848. In cases in which application shall be made by the master of a vessel to amend his report, and the duties on the goods shall not exceed 20*l.*, the Collector and Comptroller may, upon proof that no fraud had been intended, allow the master to amend his report, and thereupon admit the goods to entry upon payment of the proper duties; and when Wood goods from the British colonies are so added to the report, provided the duties shall not exceed 10*l.*, they may be admitted at the low duty, on a declaration that the excess is of the same produce as that part of the cargo mentioned in the Certificate of Clearance. In cases of deficiency in the quantities reported, the Collector and Comptroller may, upon production of similar proof, allow the master to amend his report.—G. O. 20th Nov., 1841.

of such goods, of the marks and numbers thereon, and of the names of the respective shippers and consignees, and shall make a declaration at the foot of such account declaring to the truth thereof, and shall also truly answer such questions concerning such goods as shall be required of him, and on failure thereof shall forfeit 100*l*. All such ships shall be liable to the like searches as merchant ships are liable to, and the officers of Customs may freely enter and go on board them and bring thence into the Queen's Warehouse any goods found on board, subject to such regulations as shall from time to time be issued by the Treasury.—S. 52.

*The master to deliver Bills of Lading.—Bulk not to be broken or stowage altered.*—The master of every ship arriving from parts beyond the seas, at the time of making report, if required, shall deliver to the Collector or Comptroller the Bill of Lading, or a copy thereof, for every part of the cargo laden on board, and shall answer all such questions relating to the ship, cargo, crew and voyage as shall be put to him, and in case of failure or refusal, or, to answer truly, or, to produce such Bill of Lading or copy, or, if the same be false, or, if any Bill of Lading be uttered or produced by any master, and the goods specified shall not have been *bonâ fide* shipped on board such ship, or, if any such Bill of Lading shall not have been signed by him, or any such copy shall not have been received or made by him previously to his leaving the place where the goods were shipped, or, if after the arrival of any ship within 4 leagues of the coast, bulk be broken, or alteration made in the stowage of the cargo, so as to facilitate the unlading of any part, or, if any part be staved, destroyed or thrown overboard, or, any package be opened, the master shall forfeit 100*l*.—S. 53.

*Packages reported as "Contents unknown," may be opened and examined.*—If the contents of any package intended for exportation in the same ship, shall be reported by the master as unknown to him, the officers of Customs may open and examine such package on board, or bring the same to the Queen's Warehouse for that purpose; and if any prohibited goods be found in such package, they shall be forfeited, unless the Commissioners permit their exportation.—S. 54.

### AS TO THE ENTRY OF DUTIABLE GOODS FOR HOME CONSUMPTION ON LANDING FROM THE IMPORTING SHIP.

*Entry for home consumption from the ship.*—A perfect entry shall be made, before unshipment, by the importer or his agent of all goods liable to duty, and intended for home use on the

landing thereof, after the following form, (1) or to the same effect; and the particulars thereof shall agree with those of the report and Certificate of Origin; and whenever the value of any goods is required to be stated in the entry, the importer or his agent shall declare to the same at the foot thereof.—S. 55.

*Payment of duties—Warrant for delivery.*—Upon payment of the duties due, the Collector shall sign the Entry, which shall be transmitted to the Landing Waiter and be his Warrant for the landing and delivery of such goods.—S. 56.

*Goods undervalued detained—Proceeds of sale, how to be applied.*—Officers may detain goods which appear to them to be undervalued; in which case, they shall forthwith give notice in writing to the party entering the same, and stating the value thereof, as estimated by them; either delivering such notice personally, or transmitting it by post to the address stated in the Entry, (2) and the Commissioners shall within 7 days (3) after the detention of such goods, determine either to deliver them on the Entry, or retain them for the use of the Crown; in which latter case, they shall cause the value as stated in the Entry together with 5 per cent. additional, and the duty already paid, to be paid to the party entering them, in full satisfaction for such goods; or, on application may permit such person to amend his entry at such value and on such terms as they may direct. And if such goods be retained, they may be disposed of for the benefit of the Crown; and of the profits resulting from such sale, one moiety of the surplus shall be paid to a separate fund at the disposal of the Commissioners to be distributed by them amongst such officers as they may select as most deserving; and the other moiety be carried to account as duties of Customs.—S. 57.

AS TO THE ENTRY OF GOODS INTENDED TO BE WAREHOUSED WITHOUT PAYMENT OF DUTY ON FIRST ENTRY THEREOF.

*Goods to be warehoused.—Upon further entry may be de-*

(1) *See Form of Entry, p. 55.* The Commissioners may permit the entries of goods, in such form and manner and on such conditions as they may direct to meet the exigencies of any case to which the general laws and regulations may not be strictly applicable. 18 & 19 Vict. cap. 96, s. 5.

(2) In cases in which articles shall have been undervalued, or entered under a wrong denomination, and the difference of duty shall not exceed 10*l.*, the Collector and Comptroller may permit the entry to be amended, on proof that no fraud had been intended; taking a deposit not exceeding 2*l.*, to abide the Board's decision.—G. O. 21st Nov., 1841.

(3) The question having been submitted to the Solicitor of Customs, whether Sunday should be excepted in reckoning the seven days for taking goods for undervalue; it was decided, that *the intervening Sunday must be counted.*—B. O. 17th Feb., 1849.

*livered for home use or for exportation.*—The particulars of entry shall be the same as those given on duty paid entries, so far as the same shall be applicable, with the name and description of the warehouse, and the name of the person in whose name they are to be warehoused. This entry duly signed shall be the Warrant for due warehousing of such goods. If after entry and landing, but before the goods are actually deposited in the warehouse, the importer shall duly enter the same, or any part thereof, for home use or exportation, the same may be so delivered.—S. 58 & 59.

AS TO THE ENTRY OF GOODS FREE OF DUTY.

*Free Goods.*—The importer of goods not subject to duty, or his agent, shall pass an entry with the same particulars as are required for dutiable goods, so far as the same is applicable; which entry, so far as regards the goods, shall be a transcript of the report; describing them according to the terms upon which they are free of duty, with the value, where value is required; and such Bill, when duly signed by the Collector, shall be transmitted to the proper officer as his Warrant for delivery; and the importer, &c., within 14 days after the entry and landing, shall deliver to the officer of Customs, a full and true account thereof: Provided that at Liverpool, and with the sanction of the Commissioners, at any other port where the docks, &c., shall be under the management of the same corporate body, the owner, master or consignee shall sign and leave with the Collector of Customs, within 14 days of the final discharge of such goods, a full and accurate list, stating the quantities and distinguishing the weight and contents of any comprised therein as shall be chargeable for freight by weight or measurement; with the names of the consignees; or the names of the persons paying such freight; and on failure thereof, such owner, &c. shall forfeit 20*l.*(1)—S. 60.

AS TO THE ENTRY OF GOODS LANDED FOR EXAMINATION BY BILL OF SIGHT AND PERFECTING ENTRY THEREOF.

*Entry by Bill of Sight, when Goods not known.*—Importers or Agents, if unable, for want of full information to make perfect entry of goods, on subscribing a declaration to that effect, may enter by Bill of Sight in the form following,(2) or to the same effect, embracing the several particulars indicated therein.—S. 61.

(1) *For further regulations see "Goods free," in Miscellaneous Orders.*

(2) *See Form of Entry, p.* 56. No deposit is to be required on bills of sight.—G.O. No. 65, 1851.

*Warrant for Landing. Before delivery perfect Entry to be made.*—Such entry, delivered to the Collector or Comptroller and signed by him, shall be the warrant for provisionally landing goods to be examined by the importer in presence of the officers, and the importer shall within 3 days of the landing and before delivery, make perfect entry by endorsing on the Bill of Sight such particulars as are required on making perfect entry of goods, whether for duty, warehousing, or delivery duty-free; affixing the date with his signature and place of abode: and such endorsement when duly signed shall be taken as the perfect entry.—S. 62.

*Goods not to be delivered without duty, or deposit.*—Goods shall not be delivered until perfect entry has been made and the duties paid, unless the importer, or his agent, shall have deposited with the proper officer of the Customs a sufficient sum of money to cover the duties payable thereon; and if the sum deposited be not sufficient to cover all duties upon goods contained in any single package, no part shall be delivered until perfect entry is made, and the duties paid or deposited for the whole contents of the package.—S. 63.

*Perfect Entry to be made in 3 days or Goods taken to the Queen's Warehouse, and sold, in default of such entry, within one month.*—If perfect entry of any goods, landed, by Bill of Sight, be not made within 3 days(1) after the landing, such goods shall be taken by the officers of Customs to the Queen's Warehouse; and if the importer shall not, within one month after such landing, make perfect entry and pay the duties on such parts as can be entered for home use, together with the charges of removal and Warehouse Rent;(2) such goods shall be sold for the payment of duties and charges, (or, for exportation, if they be such as cannot be entered for home use, or be not worth the duties,) and the overplus, if any, shall be paid to the importer or proprietor, provided that when entry be made as for a full and perfect entry for goods landed by Bill of Sight, or deposited in the Queen's Warehouse, if such entry be not made in the manner required, they shall be deemed landed without entry, and be forfeited. (3).—S. 64.

### AS TO THE ENTRY OF GOODS RE-IMPORTED AS FOREIGN, OR BY BILL OF STORE.

*Re-importation of British Goods.*—All British goods re-imported shall be taken to be and entered as foreign, unless

(1) This period may, at the discretion of the Commissioners, be extended. 18 & 19 Vict. cap. 96, sec. 4.

(2) *For Rent-charge on goods deposited in the Queen's Warehouse, see* p. 136.

(3) *The nature of Sight Entries is further treated of and fully exemplified in the "Waterside Practice."*

re-imported within 10 years after the exportation, and it be proved to the satisfaction of the Commissioners of Customs, that the property in such goods has continued and still remains in the person on whose account they were exported, when they may be entered as British goods by Bill of Store (1), excepting the following, viz.: corn, grain, meal, flour and hops—all goods for which drawback of Excise shall have been received on exportation,—unless by permission of the Commissioners and on repayment of such drawback;—also all goods for which a Bill of Store cannot be issued in the manner directed by the said Commissioners, save remnants of British goods, with their permission.—S. 65.

AS TO ENTRIES GENERALLY.

*Bill of Entry in duplicate. — Invalid, unless Goods properly described.—Goods concealed forfeited.—Unlicensed Agents or unauthorized persons not to pass entries.—Agent to produce authority, if required.—Officers may take samples.*—With each entry two or more duplicates shall be delivered, in which all sums and numbers may be expressed in figures, and the number of duplicates shall be such as the Collector or Comptroller may require. (2) Importers or agents wilfully failing to comply with these regulations, so far as applicable to the goods entered by them, shall forfeit 20*l.* No entry shall be valid unless the goods are properly described therein by the denominations and with the character and circumstances according to which such goods are charged with duty, or may be imported, either for home use or to be warehoused for exportation only. If any goods be found concealed or packed to deceive the officers, in any package landed in pursuance of any entry, such package and its contents shall be forfeited, and if any goods, not duly entered, shall be taken from any ship or warehouse, the same shall be forfeited. At ports where agents for the clearance of ships, goods, or baggage shall be required to be licensed, any person not so licensed, or any duly appointed clerk to a person licensed, acting as such agent or clerk, or whether licensed or not, making entry of goods without authority, shall for every offence forfeit 20*l.*; but no such penalty shall extend to persons acting for Dock Companies, or otherwise authorised to

(1) Rum, the produce of British Possessions, re-imported into this country, in the identical casks in which it was exported, may be admitted at the colonial duty, provided the usual regulations and conditions be observed.—G.O. No. 53, 1856.

*The method of taking out a Bill of Store is fully explained in the "Waterside Practice." See also "Bill of Store," in "Miscellaneous Orders."*

(2) *See* note (1), p. 79.

pass entries, or to any importer, or consignee of goods, acting himself in respect thereof, or any clerk or servant employed by him, or by any such persons in copartnership. Officers of Customs may require of persons applying to transact business on account of others, a written authority, and in default of its production, refuse to transact such business. Officers of Customs may take samples[1] of goods for examination, for ascertaining the duties payable thereon, or for such other purposes as the Commissioners may deem necessary; and dispose of the same in the manner they may direct.—S. 66 to 73.

### AS TO THE TIME WITHIN WHICH GOODS SHALL BE ENTERED AND LANDED, AFTER THE ARRIVAL OF THE IMPORTING SHIP.

*Goods not Entered within* 14 *days may be conveyed to Queen's Warehouse. If duties and charges be not paid within* 3 *Months, goods may be sold.*—If within 14 days[2] after the arrival of the ship (exclusive of Sundays and holidays) the importer shall not make entry of his goods; or having entered, shall not within that time, or such further period as the Commissioners shall direct, land the same; the officers may convey such goods to the Queen's Warehouse; and whenever the cargo of any ship shall have been discharged within 14 days except only a small quantity, the officers may forthwith convey the same to the Queen's Warehouse; and also, at any time after arrival may convey any small packages of goods to remain there during the remainder of such 14 days for due entry; and, if the duties on such goods be not paid within 3 months afterwards, or within such further period as the Commissioners may direct, together with all charges, such goods may be sold, and the produce thereof applied, first, to the payment of freight and charges, next, of duties, and the overplus, if any, shall be paid to the proprietor; but if such goods be of a perishable nature, the Commissioners may forthwith direct sale, and apply the proceeds thereof. Provided that if 48 hours, or any earlier period after the Report, is specified in the bills of lading for the discharge of cargo, the importer, &c., neglect to enter and land the same within such period, the master or owner of such ship may then himself enter and land such goods.—S. 74.

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(1) See "*Samples,*" in "*Miscellaneous Orders.*"

(2) After the expiration of 14 days, notice is to be sent to the owners and master of the vessel apprising them that they will be held responsible for payment of the officer's expenses; but they are not to be called upon for payment, except in cases where there may have been unnecessary delay in the delivery of cargoes.—G. O. No. 95, 1845 and No. 123, 1846.

*Goods not worth the duty may be destroyed.*—All goods not being of a perishable nature deposited in the Queen's warehouse, and not cleared within 3 months, and all goods of a perishable nature so deposited and not cleared forthwith, may, in case the same cannot be sold for a sum sufficient to pay the duties and charges if offered for sale for home use, or the charges if for exportation, be destroyed by direction of the Commissioners.—18 & 19 Vict., cap. 96, s. 6.

*Combustibles not to be deposited in the Queen's Warehouse.*—No goods of a combustible or inflammable nature shall be deposited in the Queen's warehouse, unless with the sanction of the Commissioners; and if such goods be landed, they may be deposited wherever the officers may see fit, and shall then be deemed to be in the Queen's warehouse, and be dealt with after 14 days as goods of a perishable nature actually in the Queen's warehouse, unless duly cleared or warehoused; and such goods shall be chargeable with such expenses for securing and guarding until sold, cleared, or warehoused as the Commissioners shall see fit, and the Customs' officers shall not be liable to make good any damage such goods may sustain when so deposited and dealt with as aforesaid.—18 & 19 Vict., cap. 96, s. 7.

*Goods remaining on board importing ship beyond 14 days such ship may be detained.*—Whenever any goods shall remain on board ship beyond the period of 14 days after arrival, or beyond any further period the Commissioners may allow, such ship shall be detained by the proper officer until all expenses be paid for guarding such goods beyond the prescribed period, not exceeding 5 shillings per diem; and for removal to the Queen's Warehouse, provided they be removed.(1)—16 & 17 Vict., cap. 107, s. 75.

AS TO GOODS UPON WHICH ANY ABATEMENT FOR DAMAGE ON THE VOYAGE, OR BY WRECK MAY BE CLAIMED.

*Abatement of duty on Damaged Goods.—Goods Derelict and Admiralty Droits.—How damage assessed—not applicable to certain Goods.*—No claim for abatement of duty shall be allowed on account of damage unless such claim shall be made on the first examination of the goods, and in such manner as the Commissioners shall direct (2), nor unless it be

(1) *The Commissioners of Customs may in particular cases permit special entries.*—The Commissioners of Customs may permit the entries of goods in such form and manner, and on such conditions as they may direct, to meet the exigencies of any case to which the general laws and regulations may not be strictly applicable.—18 & 19 Vict., cap. 96, s. 5.

(2) In cases of claim for damage, where the duty on the proportions

proved to their satisfaction that damage was sustained after such goods had been shipped, and before the landing thereof; and all goods, derelict, jetsam, flotsam, and wreck(1) brought, or coming, into the United Kingdom; and all droits of Admiralty sold therein, shall be subject to the same duties as goods of the like kind on importation; unless it be shown that such goods are the growth, produce, or manufacture of any place entitling them to admission at less than the foreign duty, or duty free; or that the same, if liable to duty, are entitled to abatement in respect of damage; and the damage sustained shall be assessed by the officers of Customs if competent thereto; but if not, or if doubt be entertained by the Commissioners or the Collector and Comptroller of the port of importation, they may call upon two indifferent merchants to examine and certify to what extent the goods are lessened in value by such damage; whereupon the officers (2) may make abatement not exceeding three-fourths of the duty chargeable thereon; but no allowance shall be made on coculus indicus, nux vomica, rice, guinea grains, lemons, spirits, corn, grain, meal and flour, opium, sugar, cocoa, oranges, tea, coffee, pepper, tobacco, currants, raisins, wine and figs.—S. 76.

### AS TO THE PRODUCTION OF CERTIFICATES OF ORIGIN.

*Goods from British Possessions abroad, the Master to deliver Certificates of Clearance and Produce.*—No goods shall be entered, as of or from a British Possession abroad, if benefit attach to the distinction, except territories subject to the government of the Presidencies of Bengal, Madras, and Bombay

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adjudged shall not exceed 10*l*., the same may be allowed by the Collector and Comptroller, by the usual certificate of damage.

And in cases where an allowance shall have been certified by the landing officers, as proper to be made for increase of quantity in goods imported, from having become mixed with salt water, or extraneous matter, during the voyage, and where the duty on the proposed allowance shall not exceed 10*l*., the Collector and Comptroller may direct the same to be deducted from the landing account.—G. O. 20th Nov., 1841.

When damaged goods are duty paid, the allowance is to be returned by certificate; but if warehoused, by a deduction on the warrant for home consumption.—G. O. 25th May, 1827.

(1) Derelict is anything forsaken or left, or wilfully cast away.

Jetsam is where a ship is wrecked and the goods are cast into the sea, and there sink and remain under water.

Flotsam is where a ship is sunk or cast away, and the goods found floating upon the sea.

Wreck signifies such goods as after shipwreck are cast upon the land by the sea, and left there with some county; for they are not wrecks so long as they remain at sea in the jurisdiction of the Admiralty.

(2) *The regulations to be observed in respect to all articles found wreck or derelict in the United Kingdom will be found in the "Merchant Shipping Act."* See *Index.*

respectively, unless the master of the importing ship shall deliver to the Collector and Comptroller, a certificate of the due clearance of such ship from thence, containing an account of such goods. Certificates for spirits from British Possessions in America, and the Island of Mauritius, must be produced by the master of the importing ship, testifying that proof had been made that such goods were the produce of some British Possession,(1) stating the name of the place, the quantity and quality of the goods, the number and denomination of the packages, the name of the ship in which they are laden, and of the master thereof.—S. 77 to 81.

*Goods from the Channel Islands.*(2)—Any goods the growth of the Channel Islands; and any goods manufactured therein, from materials the growth thereof, or from materials not subject to duty in the United Kingdom, or from materials upon which the duty had been paid in the United Kingdom, and upon which no drawback has subsequently been granted, may be imported without payment of duty: and such goods shall not be deemed to be included in any charge of duties imposed by any act on the importation of goods generally from parts beyond the seas, but shall be charged with any proportion of such duties as shall fairly countervail any duties of Excise payable on like goods the produce or manufacture of the part of the United Kingdom into which they may be imported, or payable upon any of the materials from which such goods are manufactured, and all goods manufactured in the said islands, from any other than the said materials, shall be taken to be foreign. Before any goods shall be entered as the produce of the said islands, if any benefit attach thereto, the master of the importing ship shall deliver to the Collector or Comptroller, a certificate that proof had been made that such goods were the produce thereof, stating the quantity and quality of the goods and the number and denomination of the packages containing them.—S. 82 & 83.

*Certificate for Wine from British Possession.*—Before wine shall be entered as being the produce of any British Possession abroad, the master of the importing ship shall deliver to the Collector or Comptroller a certificate, testifying that proof had been duly made that such wine is the produce of such possession, stating the quantity and sort of such wine, and the number and denomination of the packages.—S. 84.

(1) If the Certificate of produce be wanting, by application to the Board of Customs, the goods may be admitted at the low duty, on bond being given for its production hereafter.—See *Declaration, No.* 5, p. 63.

(2) *The duties chargeable on plain British Spirits, and sweet Wines the produce of the Channel Islands will be found at p.* 127.

AS TO THE UNSHIPPING, LANDING, EXAMINATION, WAREHOUSING, AND CUSTODY OF GOODS.

*Unshipping, weighing, &c. of Goods, and piling of Timber, to be done at the expense of the importer.*—The unshipping, carrying, and landing of all Goods, and bringing them to the proper place for examination, and weighing, putting them into the scales, opening, unpacking and marking, and removing to and placing them in the proper place of deposit until duly delivered, shall be performed by or at the expense of the importer; and the importer or person entering any wood to be charged with duty by measurement shall pile or otherwise place the same in such manner as the Commissioners of Customs may deem necessary; and in all cases when the same is measured in bulk, the measurement shall be taken to the full extent of the pile, and no allowance be made by the officers on account of interstices; but battens, boards, deals, and planks, exceeding 21 feet in length may be measured by the piece, and the account taken separately.—S. 85.

*Goods removed without examination forfeited.*—If goods shall be removed previous to the examination thereof by the proper officer of Customs, unless under the care or authority of such officer, or if goods entered to be warehoused or re-warehoused, shall be carried into the warehouse, unless with the authority or under the care of such officer, the same shall be forfeited.—S. 86.

*Landing Waiter to take account, and the contents of Packages for Warehouse to be marked thereon.*—Upon the entry and landing of goods to be warehoused, or within such period as the Commissioners shall direct,(1) the officer of Customs shall take a particular account thereof; and shall cause the contents to be marked on each package, and enter in a book prepared for that purpose, containing the name of the import ship, and of the person in whose name they are entered, the marks, numbers, and contents of each such package, the description of the goods, and the warehouse in which they shall be deposited; and when so deposited, he shall certify that the entry and warehousing is complete, and such goods shall from that time be considered goods warehoused.—S. 87.

*Goods to be entered and duties paid according to Landing Account.*—The account of goods so taken shall be the account upon which the duties payable shall be ascertained, when they shall come to be delivered, and the same shall be

(1) As Tobacco cannot be sampled in warm weather without injury to the article, the weighing thereof in certain cases may be deferred.—B.M. 24th Sept., 1846.

entered, and the full duties be paid according to the quantity taken in such account, without any abatement for deficiency, except as herein-after provided.(1)—S. 88.

*Warehoused goods to be deposited in original Packages, and goods altered or removed without sanction of Officers forfeited.*—All goods warehoused shall be deposited in the packages in which they were imported, except such goods as are permitted to be skipped(2) on the quay, or bulked, sorted, lotted or packed in the warehouse after landing; in which case they shall be deposited in the packages in which they shall be when the account is taken by the officer; and if not so deposited, or if any alteration shall afterwards be made in them, or in the packing in the warehouse, or if they be removed without the presence or sanction of the officers, except for delivery under the proper warrant, they shall be forfeited.—S. 89.

*Commissioners may allow, Goods to be bulked, sorted, packed, &c.*—The Commissioners of Customs may direct what goods may be skipped on the quay, bulked, sorted, &c., and determine in respect of what goods the account may be taken in warehouse, and within what time after the landing, and on such conditions as they may deem necessary.—S. 90.

*Warehouse-keeper neglecting to stow Goods properly or to produce Goods when required, to forfeit 5l.*—Any occupier of a warehouse neglecting to stow the goods so that easy access may be had to every package and parcel, shall for every such neglect forfeit 5*l.*; or not producing to any officer of Customs on his request any goods in such warehouse which shall not have been duly cleared and delivered therefrom, shall for every neglect forfeit the sum of 5*l.* in respect of every package not so produced, besides the duties due thereon.—S. 91 & 92.

*Goods not duly warehoused fraudulently concealed or removed forfeited.*—If any goods entered to be warehoused be not duly warehoused, or being duly warehoused shall be fraudulently concealed in or removed from the warehouse, or abstracted from any package, or transferred from one package to another or otherwise, for the purpose of illegal removal or concealment, they shall be forfeited.—S. 93.

*Importer or proprietor clandestinely gaining access to Goods to forfeit* 100*l.*—If the importer or proprietor of any goods warehoused, or any person in his employ, shall clandestinely open the warehouse, or, except in the presence of the proper

(1) *See s.* 110 *&* 112, *p.* 88.

(2) *The temporary transference of goods from one package to another for taring purposes, or, if necessary, for repairing the package. See "Hamel's Laws of the Customs," note* 3, *p.* 141.

officer of Customs acting in the execution of his duty, gain access to the goods, such importer or proprietor shall for every such offence forfeit 100*l*.—S. 94.

*Goods taken out of Warehouse without entry, duty to be paid by Warehouse-keeper, and persons taking out or destroying goods in Warehouse guilty of a misdemeanor—Importer, &c. defrauded by Officers, to be indemnified.—Goods damaged by fire, &c., importer not entitled to compensation.*—If goods be taken out of warehouse without due entry, the occupier shall pay the proper duties thereon; and every person so taking out goods without payment of duty or who shall aid, or be concerned therein, and every person who shall wilfully destroy or embezzle goods duly warehoused, shall be deemed guilty of a misdemeanor, but if he be an officer of Customs or Inland Revenue not acting in the execution of his duty, and be prosecuted to conviction by the importer, consignee or proprietor, no duty shall be payable, and the damage occasioned shall, with the sanction of the Treasury, be repaid by the Customs, but no compensation shall be made by reason of damage occasioned to goods in the warehouse, by fire or other inevitable accident.—S. 95 & 96.

*Goods lost or destroyed in Warehouse, Commissioners may remit duties on.*—If any goods warehoused, or entered to be warehoused, or entered to be delivered from the warehouse, shall be lost or destroyed by unavoidable accident, either on shipboard, in landing, in receiving into the warehouse, or in the warehouse, the Commissioners may remit or return the duties due thereon.—S. 97.

AS TO THE REMOVAL OF WAREHOUSED GOODS.

*Regulations for removal of Goods from one Warehousing Port to another; or from one Warehouse to another.*(1)—Goods warehoused at any port in the United Kingdom may be removed by sea or inland carriage to any other port in which the like kind of goods may be warehoused, on importation, to be re-warehoused, and again, as often as may be required, at any other such port, to be there re-warehoused, or, with the permission of the proper officers of Customs, from any warehouse in any port to any other warehouse in the same port, under such regulations as the Commissioners may direct, on delivery to the proper officer of a request note, stating the particulars of the goods to be removed, the name of the port, or of the warehouse if in the same port, to which the same are intended to be removed.—S. 98.

(1) *Regulations affecting "Goods removed under Bond" will be found in the "Miscellaneous Orders."*

*Officers at Port of removal to transmit account to Officers at Port of destination, and remover to give bond either at Port of removal or Port of destination.—General Bond may be given, and how to be discharged.*—On delivery of goods for removal, an account, containing the particulars, shall be transmitted by the officers of the port of removal to those of the port of destination, and the person requiring the removal shall enter into bond, with one sufficient surety, in a sum equal at least to the duty chargeable on such goods, for the due arrival and re-warehousing thereof, within such time as the Commissioners may direct; such bond to be taken either at the port of removal or of destination, as shall best suit the convenience of the parties interested; and if such bond shall have been given at the intended port of destination, a certificate thereof shall, at the time of the entering of such goods, be produced to the officer of the port of removal; and such bond shall not be discharged unless the goods shall have been produced and duly re-warehoused at the port of destination within the time allowed,(1) or shall have been satisfactorily accounted for, nor until the duties due upon any deficiency shall have been paid; but any remover may enter into general bond(2) with such sureties, in such amount, and under such conditions as the Commissioners may approve.—S. 99 and 100.

*Goods on arrival at Port of destination, after formal re-warehousing, may be entered for exportation, or home use on payment of Duties.*—If upon the arrival of goods so removed, the parties shall be desirous to export them forthwith, or to pay duty thereon for home use, without actually lodging the same in the warehouse for which they have been entered and examined to be re-warehoused; the officers may permit the same to be entered and shipped for exportation, or to be delivered for home use, upon payment of the duties, as if such goods had been actually warehoused, and all goods so exported, or for which the duties have been so paid, shall be deemed to have been duly cleared from the warehouse.—S. 101.

*No imported Spirits shall be removed except from Warehouse.*—No spirits imported from parts beyond the sea into the United Kingdom, upon which a higher duty is payable on their importation into England, than on their importation into Scotland (3) or Ireland shall be brought from Scotland

(1) *See* note, p. 84

(2) See "*List of Customs' Bonds and Stamp Duties thereon.*"

(3) *The duties upon spirits imported into Scotland, are now assimilated to those payable on spirits imported into England.*

or Ireland into England; nor shall any such spirits upon which a higher duty is payable on their importation into Scotland, than on their importation into Ireland, be brought from Ireland into Scotland, except such as shall have been duly warehoused upon the first importation thereof, and removed from one warehousing port to another; and all such spirits, so removed, shall be liable to the duty payable in that part of the United Kingdom into which they shall be so removed, if they be entered for home consumption, and all spirits removed contrary hereto shall be forfeited, and all persons concerned in such removal, shall forfeit 100*l.*, or treble the value of such spirits at the election of the Commissioners of Customs or Inland Revenue.—S. 102.

*Goods warehoused, not cleared for home use or exportation within five years, must be re-warehoused; Duties on deficiencies and expense of examination to be paid down.*—All warehoused goods shall be cleared either for home use or exportation at the expiration of five years from the date of warehousing; or within such further period as the Treasury shall direct; unless the owner or proprietor of such goods be desirous of re-warehousing them, in which case they shall be examined(1) by the proper officers, and the duties due upon any deficiency, subject to such allowances as are by law permitted in respect thereof, together with the necessary expense attendant thereon shall be paid, and the quantity so found shall be re-warehoused in the name of the then owner in the same manner as on first importation.—S. 103.

*Such Goods not cleared or re-warehoused, to be sold; and how proceeds of sale to be applied. Also, Goods not worth the duty may be exported or destroyed.*—If any warehoused goods shall not be duly cleared, exported, or re-warehoused, and the duties due on the deficiencies shall not be paid down at the expiration of 5 years from the previous entry and warehousing, or within such further period as shall be directed, the same, if worth the duty, after one month's notice to the warehouse-keeper, shall be sold either for home use or exportation, and the proceeds thereof be applied to the payment of the duties, warehouse rent, and charges; and the surplus, if

(1) The re-weighing, re-gauging, &c., of goods on quinquennial re-warehousing may be dispensed with (provided the Commissioners of Customs be satisfied that the packages are entire, and that there is no ground to suspect undue deficiencies therein), in which case the Warehouse-keeper or Proprietor shall be liable at the time of delivery of such goods to pay the duties due on any deficiency therein not allowed by law, which may then be found to exist, instead of being called upon to make good any deficiencies which might have been found to exist had such re-weighing, re-gauging, &c., been resorted to at the time of such re-warehousing.—18 & 19 Vict. cap. 96, s. 8.

any, be paid to the owner, if known, but if he cannot be found, the surplus shall be carried to the Crown's account to abide the claim of such party on his appearing and making it good; and if such goods be not worth the duty, then, after one month's notice, the same may be exported or destroyed, as the Commissioners shall see fit; and the duties due upon any deficiency not allowed by law shall be paid by the proprietor of the warehouse.—S. 104.

*Goods in Warehouse may be sorted, repacked, &c., in original or other legal sized packages and damaged parts destroyed.—Wine or spirits be bottled for exportation.—Brandy mixed with wine, and casks of wine or Spirits filled up, racked off, or mixed.—Samples taken, &c.*—After notice given by the respective importers, it shall be lawful in the warehouse to sort, separate, pack, and repack goods(1), and to make such alterations therein as may be necessary, provided that such goods be repacked in the packages in which they were imported, or in such other packages as the Commissioners shall permit, and also to draw off wine or spirits into reputed quart or pint bottles for exportation only(2); and to draw off and mix brandy with wine, not exceeding the proportion of 10 gallons of brandy to 100 gallons of wine; and also to fill up casks of wine or spirits from any other casks of the same in the same warehouse; and also to rack off wine from the lees, and mix wines of the same sort, erasing from the cask all import brands, unless the whole of the wines so mixed be of the same brand; and also to take such samples as may be allowed by the Commissioners with or without entry, and with or without payment of duty, except as they may become payable on a deficiency of original quantity; and the duty on the surplus, if any, of such goods as may be delivered for home use shall be immediately paid, and such surplus delivered for home use, and after such goods have been separated and repacked in proper or approved packages, the Commissioners may permit any refuse, damage or surplus goods occasioned by such processes, or, any goods not worth the duty, to be destroyed, and may remit the duty payable thereon.—S. 105.

*Foreign import, or duty-paid Packages only to be used in repacking.*—No foreign packages or materials whatsoever shall be used in the repacking of goods, except such as shall have been used in the importation of warehoused goods, unless the full duties thereon shall have been first paid.—S. 106.

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(1) *The practice of repacking is fully set forth under the head "Repacking Regulations" in "Miscellaneous Orders."*

(2) Perfumed spirits may be bottled in bond for exportation, in bottles containing not less than one gill.—G.O. No. 13, 1854.

*Goods in Warehouse may be taken out, with security for duties.*—The Commissioners of Customs may permit any goods to be taken out of the warehouse without payment of duty, for such purpose or for such period as to them may appear expedient, (1) and in such quantities, and under such regulations and restrictions, and with such security by bond for the due return thereof or the payment of the duties as they may direct.—S. 107.

*Entry for Home Consumption and Exportation..*—No warehoused goods shall be delivered from the warehouse, except upon due entry for exportation, or, upon due entry and payment of the full duties for home use, except goods delivered into the charge of the searchers to be shipped as stores, in such quantities as the Collector or Comptroller shall allow, subject to the regulations of the Commissioners.(2)—S. 109.

*Persons entering warehoused Goods for home use to make entry, and pay Duties according to landing account, except on certain Goods, then on quantities delivered*—Upon the entry of goods to be cleared from the warehouse for home use, the person entering the same shall deliver a bill of entry, and duplicates thereof, and shall pay down the full duties thereon, not being less in amount than according to the quantity taken by the officer on the first entry, except as to tobacco, wine, spirits, figs, currants, raisins and sugar, the duties whereon, when cleared from the warehouse for home use, shall be charged upon the quantity ascertained at the time of actual delivery thereof, unless there is reasonable ground to suppose that any portion of the deficiency has been caused by illegal means, in which case, the proper officer of Customs shall make such allowance only for loss as he may consider fairly to have arisen from natural causes.—S. 110.

*Value of Goods (for allowance on deficiencies) to be estimated by Officers at the market price.*—When any deficiency occurs in goods chargeable to pay duty according to value, the value thereof shall be estimated as nearly as conveniently

(1) Barege Shawls may be taken out of bond upon security being given to return the same within two months. An account of the lengths, qualities, and descriptions of the shawls being taken before removal, in a book to be kept at each station, for the purpose of identifying the goods as far as practicable when examined on return.—B.M. 14th Feb., 1853.

Currants, having been sifted, rubbed and dressed in the bonded warehouses, the Board direct that no such operations be permitted without their previous sanction.—B. O. March 1854, No. 73.

Straw platting, hats and bonnets, may be delivered from the bonded warehouses for bleaching, &c., without a special application to the Board.—B. M. 31 Oct., 1853, and 4 July, 1854.

(2) See s. 107, *as to the delivery of goods for particular purposes.*

may be by the officers of Customs according to the market price of the like sort of goods.—S. 111.

*Deficiencies in Goods for Exportation not to be charged unless fraudulent.*—No duty shall be charged in respect of any deficiency in goods entered and cleared from the warehouse for exportation, unless the officers of Customs have reasonable ground to suppose that such deficiency, or part thereof, has arisen from illegal abstraction.—S. 112.

*Entries for Wood Goods restricted.*—No entry for home consumption from and after the passing of this Act shall be received for any wood goods in bond for less quantity at one time than 5 loads, unless the same be delivered by tale, in which case the entry may be passed for any quantity not less than 240 pieces; and no less quantity shall be delivered in virtue of any such entry at one time than one load, or than 90 pieces if delivered by tale.—S. 113.

*Imported Playing Cards not to be sold without an Inland Revenue wrapper.*—No pack or parcel of playing cards imported, shall be sold or kept for sale without being separately enclosed in a wrapper provided by the Commissioners of Inland Revenue, with such device thereon as they may direct, and securely fastened by means of some adhesive substance that such wrapper cannot be opened without being destroyed. And persons selling or offering for sale, any pack or parcel of playing cards, not being a pack within the meaning of the Act, 16 & 17 Vict. c. 59, and inclosed in a wrapper of a licensed maker, not being *bonâ fide* waste cards; nor cards enclosed in a wrapper as above described, such person shall forfeit 10*l.*; or, if a licensed maker 20*l.*; and the goods be liable to seizure. S. 114.

*Commissioners of Inland Revenue to provide Wrappers.—Forgery thereof deemed felony.*—The Commissioners of Inland Revenue shall provide wrappers and appoint an officer, at any place where the same shall be required, to enclose any cards imported; and such officer upon reasonable notice and delivery to him of a certificate from the officers of Customs, that the proper duties on such cards had been paid, shall enclose every pack in one of such wrappers and securely fasten the same. And no such cards shall be delivered out of the custody of the Customs until they be enclosed in such wrappers. Any person forging, uttering, or without lawful excuse being possessed of any counterfeit wrapper shall be guilty of felony and liable to the punishment thereof.—S. 115 and 116.

THE

# WAREHOUSING PORTS, SUB-PORTS & CREEKS

OF THE

# UNITED KINGDOM,

DISTINGUISHING THE KIND OF GOODS ALLOWED TO BE BONDED THEREAT.

NOTE.—All Goods, except Tobacco and European Silks, may be imported into any Port; but as Tea, if bonded, is required to be deposited in a separate warehouse, or separate part of a warehouse, specially set apart for that purpose, its importation is practically confined to London and such of the larger Outports as possess the requisite places of deposit; whence it may be removed to any other warehousing port and then deposited in a general warehouse.

## ENGLAND.

ABERYSTWITH.....Goods for Ships' Stores only, removed from some other Port.

ARUNDEL .....All Goods, except Tobacco and European Silks. (*No premises, except for Wood*).

— Littlehampton ...Wood Goods.

BARNSTAPLE .....All Goods, except Tobacco and European Silks. (*No premises for Wood, nor separate premises for Tea*).

BERWICK .....
BIDEFORD .....
BOSTON .....
All Goods, except Tobacco and European Silks; Tobacco under bond for home use or for stores. (*No separate premises for Tea.*)

—— Spalding .....Wood Goods.

BRIDGEWATER .....All Goods, except Tobacco and European Silks. (*No separate premises for Tea.*)

BRIDPORT .....All Goods, except Tobacco and European Silks. (*No premises, except for Wines and Spirits*).

BRISTOL .....All Goods, except European Silks.

CARDIFF .....All Goods, except Tobacco and European Silks; Tobacco under bond for ships' stores only. (*No separate premises for Tea*).

WAREHOUSING PORTS in England, continued:

CARDIGAN .....Goods for ships' stores only, removed from some other Port.

CARLISLE .....Wood Goods direct. All Goods, including Tobacco, removed for home use, and also Tobacco for stores. (*No premises for Wood*).

CARNARVON.....All Goods, except Tobacco and European Silks; Tobacco under bond for home use or for stores. (*No premises for Wood, nor separate premises for Tea*).

CHEPSTOW .....Wood Goods, Wines, Spirits and Tallow.

CHESTER .....All Goods, except Tobacco and European Silks; Tobacco under bond for home use only. (*No general warehouse, nor separate premises for Tea*).

COLCHESTER .....Wood Goods, Wines and Spirits direct, and dry Goods, except Tobacco removed under bond.

COWES.....All Goods, except European Silks. (*No premises for Wood, nor separate premises for Tea*).

DARTMOUTH .....All Goods, except Tobacco and European Silks. (*No premises for Wood, nor separate premises for Tea*).

DEAL .....Tea, Coffee, Sugar, Tobacco, Wines and Spirits removed from some other Port, for home use or for stores. (*No general Warehouse*).

DOUGLAS.....Spirits and Tobacco. (*Premises approved.*) (1)

DOVER .....All Goods, including Silks from Calais and Boulogne, except Tobacco. (*No premises, except for Wines and Spirits and Wood*).

EXETER .....All Goods, except Tobacco and European Silks; Tobacco under bond for home use only. (*No premises for Wood, nor separate premises for Tea*).

— Topsham .....Fruit and other Dry Goods direct. (*No Warehouse*).

FALMOUTH .....All Goods, except European Silks. (*No premises for Wood, nor separate premises for Tea*).

FAVERSHAM .....Wood Goods, Wines and Spirits.

—WHITSTABLE ...Wood Goods. (*No premises*).

(1) G. O. No. 123, 1854.

WAREHOUSING PORTS in England, continued:

FLEETWOOD .....All Goods, except European Silks.

FOLKSTONE .....All Goods, including Silks from Calais and Boulogne, except Tobacco. (*No premises for Wood, nor separate premises for Tea*).

FOWEY .....
GAINSBOROUGH ...
GLOUCESTER .....
All Goods, except Tobacco and European Silks; Tobacco under bond for home use or for stores. (*No premises for Wood, nor separate premises for Tea at Fowey and Gainsborough. No separate premises for Tea at Gloucester*).

GOOLE..... .....All Goods, except Tobacco and European Silks; Tobacco under bond for home use only. (*No separate premises for Tea*).

GRIMSBY.....All Goods, except Tobacco and European Silks; Tobacco under bond for home use or for stores. (*No separate premises for Tea*).

HARTLEPOOL.....All Goods, except European Silks. (*No separate premises for Tea.*) (1)

HARWICH .....All Goods, except Tobacco and European Silks; Tobacco under bond for home use, or for stores.(2)

HULL .....All Goods. (*No separate premises for Tea.*)

IPSWICH .....All Goods, except Tobacco and European Silks; Tobacco under bond for home use, or for stores. (*Premises for Wines, Spirits and Wood. No separate premises for Tea.*)

LANCASTER.....All Goods, except European Silks. (*No premises for Wood, nor separate premises for Tea.*)

LIVERPOOL.....All Goods.

——Runcorn.....Wood Goods.

LONDON .....All Goods.

LOWESTOFT .....All Goods, except Tobacco and European Silks; Tobacco under bond for home use, or for stores. (*No separate premises for Tea.*)

LYME .....Wood Goods, Wines, Spirits, and Tallow.

— Axmouth .....Wood Goods.

(1) G. O. No. 32, 1855. (2) G. O. No. 143, 1854.

WAREHOUSING PORTS in England, continued:

| | |
|---|---|
| LYNN | All Goods, except Tobacco and European Silks; Tobacco under bond for home use, or for stores. (*No separate premises for Tea.*) |
| MALDON | Wood Goods. |
| MANCHESTER | All Goods for home use under bond. |
| MARYPORT<br>MILFORD | All Goods, except Tobacco and European Silks; and Tobacco under bond for home use, or for stores. (*No premises for Wood, nor separate premises for Tea at Maryport, and no separate premises for Tea at Milford.*) |
| NEWCASTLE | All Goods, except European Silks. (*No separate premises for Tea.*) |
| NEWHAVEN | All Goods (including Silks from Dieppe), except Tobacco. (*No separate premises for Tea.*) |
| NEWPORT (Mon.) | All Goods, except Tobacco and European Silks; Tobacco under bond for home use, or for stores. (*No separate premises for Tea.*) |
| PENZANCE | All Goods, except Tobacco and European Silks; Tobacco under bond, for stores only. (*No premises for Wood, nor separate premises for Tea.*) |
| PLYMOUTH | All Goods, except European Silks. (*No separate premises for Tea.*) |
| — Devonport | Wood Goods, Tallow, Almonds, Butter, Cheese, Cocoa, Currants, Raisins, Sugar and Molasses direct; and Wines, Spirits, Coffee, Tea, Spices, and Tobacco under bond for home use, or stores. (*No premises for Wood.*) |
| POOLE | All Goods, except Tobacco and European Silks; Tobacco under bond for home use, or for stores. (*No separate premises for Tea.*) |
| PORTSMOUTH | All Goods, except European Silks; (1) (*No separate premises for Tea.*) |
| PRESTON | All Goods, except European Silks. (*No premises for Wood.*) |
| RAMSGATE | All Goods, except Tobacco and European Silks. (*No separate premises for Tea.*) |
| — Sandwich | Wood Goods. |
| — Margate | Wines and Spirits. (*No premises.*) |

(1) G. O. No. 170, 1855.

WAREHOUSING PORTS in England, continued:

| | |
|---|---|
| ROCHESTER | All Goods, except Tobacco and European Silks; Tobacco under bond for home use, or for stores. (*No separate premises for Tea.*) |
| RYE | Wood Goods, Wines and Spirits. |
| SCARBOROUGH<br>SHIELDS | All Goods, except Tobacco and European Silks; Tobacco under bond for home use, or for stores. (*No premises for Wood, nor separate premises for Tea at Scarborough, nor for Tea at Shields.*) |
| SHOREHAM | All Goods, except Tobacco and European Silks. (*No premises except for Wines, and Spirits and Wood.*) |
| SOUTHAMPTON | All Goods. (*No separate premises for Tea.*) |
| STOCKTON<br>SUNDERLAND | All Goods, except Tobacco and European Silks; Tobacco under bond for home use, or for stores. (*No separate premises for Tea at Stockton, nor for Tea and Wood at Sunderland.*) |
| SWANSEA | All Goods, except European Silks. (*No separate premises for Tea.*) |
| TEIGNMOUTH | All Goods, except Tobacco and European Silks; Tobacco under bond for home use or for stores. (*No premises for Wood, nor separate premises for Tea.*) |
| —Torquay | Wood Goods. (*No premises.*) |
| TRURO | All Goods, except Tobacco and European Silks. (*No premises for Wood, nor separate premises for Tea.*) |
| WEYMOUTH<br>WHITBY | All Goods, except Tobacco and European Silks; and Tobacco under bond for home use or for stores. (*No premises for Wood, nor separate premises for Tea.*) |
| WHITEHAVEN | All Goods, except European Silks. (*No premises for Wood.*) |
| WISBEACH | Wood Goods. |
| —Sutton Wash | Wood Goods. |
| WOODBRIDGE | Wood Goods, Wines and Spirits. |
| WORKINGTON | All Goods, except Tobacco and European Silks; Tobacco under bond, for home use or for stores. (*No premises for Wood, nor separate premises for Tea.*) |

WAREHOUSING PORTS in England, continued:

YARMOUTH.....All Goods, except Tobacco and European Silks; Tobacco under bond, for home use or for stores. (*No separate premises for Tea.*)

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## SCOTLAND.

ABERDEEN .....All Goods, except European Silks. (*No premises for Wood, nor separate premises for Tea.*)

ALLOA.....All Goods, except Tobacco and European Silks; Tobacco under bond, for home use or for stores. (*No premises, except for Wood.*)

—— Stirling .....Wood Goods. (*No premises.*)

ARBROATH .....All Goods, except Tobacco and European Silks; Tobacco under bond, for home use or for stores. (*No separate premises for Tea.*)

AYR.....All Goods, except Tobacco and European Silks; Tobacco under bond, for home use or for stores. (*No premises for Wood, nor separate premises for Tea.*)

BANFF.....All Goods, except Tobacco and European Silks; Tobacco under bond, for home use only. (*No premises for Wood, nor separate premises for Tea.*)

BORROWSTONESS.....Wood Goods.

DUMFRIES .....Wood Goods, Wines and Spirits direct; and all Goods, (except Tobacco,) removed under bond. (*No premises for Wood.*)

DUNDEE .....All Goods, except Tobacco and European Silks; Tobacco under bond, for home use or for stores.

—Ferry Port.....Wood Goods

GLASGOW.....All Goods, except European Silks. (*No premises for Wood.*)

GRANGEMOUTH .....All Goods, except Tobacco and European Silks; Tobacco under bond, for ships' stores only. (*No separate premises for Tea.*)

GREENOCK .....All Goods, except European Silks. (*No separate premises for Tea.*)

WAREHOUSING PORTS in Scotland, continued:

INVERNESS .....Wood Goods direct; Wines and Spirits, and all dry goods, except Tobacco, under bond for home use.

KIRKCALDY.....All Goods, except Tobacco and European Silks; Tobacco under bond, for home use or for stores. (*No separate premises for Tea.*)

LEITH .....All Goods.

— Fisherrow .....Wood Goods.

MONTROSE.....All Goods, except Tobacco and European Silks; Tobacco under bond, for home use or for stores. (*No separate premises for Tea.*)

PERTH.....All Goods, except European Silks; Tobacco under bond for home use or for stores (1). (*No separate premises for Tea.*)

— Newburgh.....Wood Goods.

PETERHEAD .....Wood Goods direct; and all Goods under bond, for home use or for stores. (*No premises for Wood.*)

PORT GLASGOW .....All Goods, except European Silks. (*No separate premises for Tea.*)

TROON.....Wood Goods.
(Port of Irvine.)

WICK .....All Goods, except Tobacco and European Silks; Tobacco under bond, for home use or for stores. (*No premises for Wood, nor separate premises for Tea.*)

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## IRELAND.

BALLINA .....All Goods, except Tobacco and European Silks; Tobacco under bond, for home use or for stores. (*No premises for Wood, nor separate premises for Tea*).

BELFAST.....All Goods, except European Silks. (*No premises for Wood.*)

COLERAINE.....All Goods, except Tobacco and European Silks. (*No separate premises for Tea.*)

CORK .....All Goods except European Silks. (*No premises for Wood.*)

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(1) G. O., No. 30, 1856.

WAREHOUSING PORTS in Ireland, continued:

| | |
|---|---|
| CORK—Youghal | All Goods, except Tobacco and European Silks; Tobacco under bond, for home use or for stores. (*No premises for Wood, nor separate premises for Tea.*) |
| DROGHEDA | All Goods except European Silks. (*No premises for Wood, nor separate premises for Tea.*) |
| DUBLIN | All Goods. |
| DUNDALK | All Goods, except Tobacco and European Silks; Tobacco under bond, for home use or for stores. (*No separate premises for Tea.*) |
| GALWAY, LIMERICK, LONDONDERRY | All Goods, except European Silks. (*No separate premises for Tea, nor premises for Wood at Limerick.*) |
| NEW ROSS | All goods, except Tobacco and European Silks; Tobacco under bond for home use or for stores. (*No separate premises for Tea.*) |
| NEWRY | All Goods, except European Silks. (*No separate premises for Tea.*) |
| SKIBBEREEN | All Goods, except Tobacco and European Silks; Tobacco under bond for home use or for stores. (*No premises for Wood, nor separate premises for Tea.*) |
| SLIGO | All Goods, except European Silks. (*No separate premises for Tea.*) |
| — Donegal | Wood Goods. |
| — Ballyshannon | Wood Goods, Wine and Spirits. |
| TRALEE | Biscuit direct; and all Goods removed under bond, including Tobacco for home use only. |
| WATERFORD | All Goods, except European Silks. |
| WESTPORT | All Goods, except Tobacco and European Silks; Tobacco under bond for home use or for stores. (*No premises for Wood, nor separate premises for Tea.*) |
| WEXFORD | All Goods, except European Silks. (*No premises for Wood, nor separate premises for Tea.*) |

# LANDING AND WAREHOUSING PRIVILEGES

OF THE

# DOCKS, LEGAL QUAYS, AND UP-TOWN WAREHOUSES

IN

# THE PORT OF LONDON.

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## Docks.

| | |
|---|---|
| East and West India ..... London ..... St. Katharines Victoria ..... | The Quays and Wharves of these several Docks are deemed to be Legal Quays, &c., for the landing, &c. of all goods, wares, and merchandize whatsoever; and the warehouses have been approved from time to time for the deposit of every kind of goods. |
| Commercial and East Country Surrey Canal ... | These Docks have not been recognised as Legal Quays, nor are the several Companies empowered to land or load goods without the sufferance of the Commissioners of Customs. *See Sufferance Wharves, Class* (C) p. 101. |

## Legal Quays.

| | |
|---|---|
| Cox's ..... Hammond's ..... Bell's..... Botolph..... Brewer's ..... Chester's ..... Fresh Wharf ... Custom house ... Galley(1) ..... | All goods, except Tea, Tobacco, Segars, and Snuff. |
| Nicholson's Wharf ..... | All goods, except Tobacco, Segars, and Snuff. |

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(1) A portion of the warehouse at Galley Quay has been approved for the warehousing of tea, subject to the condition that no other goods be deposited therein.—B.M. 26 Aug., 1842.

## Up-town Warehouses.

| | |
|---|---|
| Billiter St..... Crutched Friars Jewry and Fenchurch Street New and Cutler Street ..... | All goods imported from places within the limits of the East India Company's Charter, except Wines, Spirits, and Tobacco. |
| Hudson's Bay Company. ..... | Goods imported by the Company landed under sight-entries and allowed to be removed to their Warehouse for examination. |
| Adams' ..... Keeling and Hunt's ..... Knill's ..... | Oranges, Lemons, and green fruits generally. Nuts, Onions, Pine Apples, nd Almonds in the shell. |
| Aylwin's ..... Smith's ..... Lingham's..... | All Goods except |

Agates set, almond paste, beads, beer, candles, cards playing, cassia lignea, china ware or porcelain, cinnamon, clocks, cloves, coculus Indicus, corks made, coffee, dice, essences, extracts, feathers dressed, flowers artificial, ginger preserved, grains guinea, paradise, hair powder, hats and bonnets, jewels, pearls and other precious stones set, lace of all sorts, mace, musical boxes, nutmegs, nux vomica, oil chemical, essential and perfumed, opium, paper, pepper, plate, platting of straw, of bast, &c., powder unenumerated, quinine sulphate of, silk manufactures, millinery and other materials, spirits and strong waters of all sorts, segars, snuff, starch, soap, sugar, succades and confectionery, tea, tobacco, vinegar, watches, water cologne, wines, yarn worsted, all goods warehoused for exportation only, and all manufactured goods paying duty at value.

## Colebatch's or Globe Yard.

Eau de Cologne, wines and spirits in cases, straw hats and platting, and all goods except almond paste, beads, not of glass, bronze manufactures, cards playing, china ware or porcelain, clocks, cloves, coffee, coral, corks, dice, feathers dressed, flowers artificial, hats and bonnets, jewels, pearls, and other precious stones set, lace, mace, musical boxes, nutmegs, ormolu, pepper, except from Africa, plate, powder all (except for starch,) quinine sulphate of, silk manufactures, millinery and other materials of, segars, snuff, spirits and strong waters of all sorts unless in cases, sugar candy, sugar refined, tea, tobacco, vinegar, watches of gold, wine in casks.

# SUFFERANCE WHARVES

## IN THE PORT OF LONDON,

SPECIFYING THE GOODS ALLOWED TO BE LANDED THEREAT.(1)

Approved by Board's Minute, 28th Sept. 1853.

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CLASS A.

| | | | |
|---|---|---|---|
| Butler's | Gun & Shot | Pickle Herring | Topping's |
| Cottons & Depot | & Griffin's | Upper | Willson's, (late |
| Dublin | Hay's | Pickle Herring | Carpenter |
| Davis' | HiberniaNew* | Lower | Smith's) |
| Fenning's | Meriton's | Springall's* | |

All goods except silk goods, spirits, tobacco, wines, and goods entered for exportation only. Tea may be bonded.—T. O. Aug. 12, 1856.

CLASS B.

| | | | |
|---|---|---|---|
| Chamberlain's(2) | Freeman's | Irongate | South Devon |
| Cole's, Upper | Hibernia | Mark Brown's | Symon's(3) |
| Cole's, Lower | Hartley's | Reed's Scott's | |
| Fishmonger'sHall | | Scott's | |

All goods except agates, ale and beer, almonds, (not bitter), baskets, beads, beer (spruce), books, boxes, brass manufactures, brocade of gold and silver, bronze manufactures, caoutchouc manufactures, capers, playing cards, cassia lignea, cattle, chicory, roasted or ground, china ware, chocolate, cinnamon, clocks, cloves, coffee, comfits, confectionery, copper manufactures, coral negligèes, corks ready made or squared for rounding, cotton manufactures, currants, daguerreotype plates, dates, dice, earthenware, embroidery, extracts of all sorts, essence of spruce, dressed feathers, figs, fig cake, flowers artificial, ginger, glass, flint cut, and fancy ornamental, guinea grains, and grains of paradise, gutta percha manufactures, hair manufactures, hair, articles of, hats and bonnets, hops, iron and steel, fancy ornamental articles of, japanned or lacquered ware, jewels set, lace and articles thereof, leather manufactures all sorts, leather gloves, linen manufactures, linen and cotton manufactures, liquorice powder paste and juice, lucifers, mace, marmalade, mill boards, morphia and its salts, musical instruments, nutmegs, oils, chemical, essential, or perfumed, oil cloth, opium, oranges and lemons, paper of all sorts,

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* Wines and spirits, B. M. 28 June, 1856, and 1 July, 1856.

(1) In the event of a proprietor not availing himself of the privilege granted thereto, and applying the premises to other purposes, the same is not to be resumed without the sanction of the Board.

(2) Currants may be landed at Chamberlain's Wharf.—B. O. Dec. 3, 1853.

(3) Sugar, dried fruit, and hops, may be landed at Symons' Wharf.—B. M. 15th March, 1854.

pasteboard, pepper of all sorts, percussion caps, perfumery, pimento, plate of gold and silver, platting and other manufactures of straw, &c., for making hats or bonnets, cordonet and willow squares, plums, French or preserved, pomatum, powder hair, ditto perfumed, prints and drawings, prunes, quinine, sulphate of, raisins, salicine, sauces, silk raw, thrown, or waste, manufactures of silk, spa ware, spirits, succades, sugar, tea, tinfoil, manufactures of tin, tobacco of all sorts, toys, turnery, varnish, washing balls, watches, cologne water, wine, woollen manufactures, yarn except cable, goods manufactured and unenumerated, and goods entered for exportation only.

CLASS C.

| | | | |
|---|---|---|---|
| Atkins's | Commercial&East | Hore's(1) | Miller's |
| Beal's | Country Docks(2) | Horse Shoe | Pearson's(4) |
| Brandram's, upper | Davis', lower | Hubbard's | Platform |
| Brandram's, lower | Downes'(1) | Lucas & Spencer's | Powell's |
| Brunswick(1) | Farrand's | Mangle's | Price's |
| Carron | Hagen's | Mesnard's | Stanton's |
| | Harrison's | Mill | Surrey Canal(2) |
| | Hall's(3) | | Watson's |

Arrow root, biscuit and bread, pearled barley, cassava powder, cheese, corn and grain, flour and meal, mandioca flour, manna croup, onions, potatoe flour, quassia, rice, tallow, and

All goods free of duty, except agates, albumen, amber manufactures, books, brass powder, bronze powder, bronze works of art, buttons, cameos, cantharides, carmine, casts of busts, catlings, cattle, prepared chalk, coral of all sorts, cotton manufactures, crayons, crystal, elder flower water, enamel, extracts, garnets, garancine, gauze of thread, glass all sorts, gold leaves of, gums unless in bags, hair manufactures, harp strings and lute strings, silvered, indigo, indian ink, inkle, lac stick, linen manufactures, linen and cotton manufactures, magna græcia ware, manna, mattrasses, medals, prepared mercury, models of cork and wood, musk, myrrh, naphtha, nuts, except cocoa and chesnuts, olibanum, orange flower water, orsedew, painters' colours manufactured, pencils, phosphorus, pictures, melting pots, prussiate of potash, puddings and sausages, rhubarb, rose water, saffron, salep, sanguis draconis, scammony, silk raw, thrown, waste, silk-worm gut, manufactures of skin, smalts, spectacles, spermaceti, sponge, squills, stavesacre, sulphur impressions, tamarinds, tartaric acid, telescopes, thread, unrefined tincal, tobacco pipes of clay, tornsal, truffles, ultra marine, vanelloes, varnish, ancient vases, verdigris, vermillion, wafers, wax all sorts, wire all sorts, woollen manufactures, yarn, except cable, zaffres, goods unmanufactured and unenumerated, if imported in casks or cases.

(1) Cattle, at Brunswick, Downe's, and Hore's wharves. Raw fruit, at Brunswick and Hore's wharves.

(2) Timber and all wood goods, at Commercial and East Country Docks, and Grand Surrey Canal.

(3) B. M. 1st June, 1854. (4) B. M. 2nd July, 1856.

CLASS D.

| | | | |
|---|---|---|---|
| Broken | Coventry & Shepard's | Fountain Stairs | Landell's |
| Brown & Young's | Corder's | King & Queen's | Newell's |
| | | Lyon's | Sangster's |

Flour and meal.

CLASS E.

| | |
|---|---|
| Aberdeen Steam Wharf . . | Apples, raw fruit, eggs, fresh butter in cases, on prime entries, cattle, and such free goods, as are allowed to be examined by the officers of the water-guard. |
| Barnard's . . . | Wood goods. |
| Blyth's . . . | Cargoes of the fisheries, pitch, tar and guano. |
| Brown's . . . | Cattle. |
| Bull-head Dock . . | Guano and manure |
| Caen . . . . . | Stone. |
| Canada Wharf . . | Wood Goods |
| Chapman's Rice Mills | Rice. |
| Dyers' Hall . . | Iron, steel and mats. |
| Durrand's . . . | Stonein block timber for creosoting, & iron |
| East India . . | Guano. |
| Freeman's . . | Stone. |
| Granite . . . | Stone. |
| Locke and Lancaster's | Pig and sheet lead. |
| Normandy . . | Foreign stone, marble and asphaltum. B.M. 20th July, 1855. |
| Patent fuel . . | To ship patent fuel (no landing privileges). |
| Pontifex and Wood's . | Lead ore, brimstone, and free goods in bulk. |
| Red Lion Wharf . | Fruit, drugs, maccaroni, vermicelli, tapioca, soap, wines and spirits, vinegar, sago, semolina, and mineral waters. |
| St. Bride's . . | All such free goods as are examined by the water-guard, and landed from lighters. |
| Tubbs . . . | Paddy and rice. |
| Turner's . . . | Pitch, tar and turpentine. |
| Victoria (Isle of Dogs) | Caen stone. B. M. 28th June, 1856. |
| Whiting's . . . | Corn, grain, meal, flour, mats, hempseed, rapeseed, linseed, oil, pitch, tar, rosin, saltpetre, tares, turpentine, bitumen judaicum, jute and rice. |

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The regulations affecting Vaults for bonding Wines and Spirits, within a radius of 500 yards from the north side of the river between London-bridge and the west side of the Tower-wharf adjoining Brewer's-quay, will be found at p. 205.

# COASTWISE.

## THE COASTING TRADE OF THE UNITED KINGDOM.

*Trade by sea from one part of the United Kingdom to another, deemed coastwise.*—All trade by sea from one part of the United Kingdom to any other part thereof shall be deemed to be a coasting trade, and all ships employed therein shall be deemed coasting ships, and if doubt shall at any time arise as to what or to or from what parts of the coast shall be deemed a passage by sea, the Commissioners of the Treasury may determine the same.—16 & 17 Vict., cap. 107, s. 151.

*Foreign ships employed in the coasting trade to be subject to the same rules and regulations as British ships.*—Every foreign ship employed in carrying goods or passengers coastwise from one part of the United Kingdom to another, or from the islands of Guernsey, Jersey, Alderney, Sark, or Man to the United Kingdom, or from the United Kingdom to any of the said islands, or from any of the said islands to any other of them, or from any part of any of the said islands to any other part of the same, shall be subject as to stores for the use of the crew, and in all other respects to the same laws, rules, and regulations to which British ships when so employed are now subject.—18 & 19 Vict., cap. 96, s. 13.

*Foreign ships employed in the coasting trade not to be subject to higher rates or dues than British ships.*—No foreign ship employed in the coasting trade as aforesaid, nor any goods carried in any such ship, shall during the time such ship is so employed be subject to any higher or other rate of dock, pier, harbour, light, pilotage, tonnage, or other dues, duties, tolls, rates, or other charges whatsoever, or to any other rules as to the employment of pilots, or any other rules or restrictions whatsoever than British ships employed in like manner, or goods carried in such ships, nor shall any body corporate or person having or claiming any right or title to any such higher or other rates or charges as aforesaid, be entitled to any compensation in respect thereof under any law or statute relating thereto.—18 & 19 Vict., cap. 96, s. 14.

*Coasting ships confined to coasting voyage.*—No goods shall be laden on board any ship in the United Kingdom to be carried coastwise, until all goods brought in such ship from parts beyond the seas shall have been unladen; and if any goods shall be taken into or put out of any coasting ship at sea or

over the sea; or if any coasting ship shall touch at any place over the sea; or deviate from her voyage, unless forced by unavoidable circumstances; and in either case if the master shall not declare the same in writing under his hand to the Collector or Comptroller at the port where such ship shall afterwards first arrive, he shall forfeit 100*l.*—16 & 17 Vict., cap. 107, s. 153.

*Times and places for landing and shipping.*—If goods shall be unshipped from any ship arriving coastwise, or be shipped, or water-borne to be shipped on Sundays or holidays to be carried coastwise; or unless in the presence or with the authority of the proper officer of the Customs; or unless at the times and places appointed, the same shall be forfeited and the master of the ship shall forfeit 50*l.*—S. 154.

*Master to keep a cargo book, and penalty for false entries.*—The master of every coasting ship shall keep a cargo book, stating the names of the ship, the master, the port to which she belongs, and on each voyage, of the port to which she is bound, and, at every port of lading an account of all goods taken on board stating the descriptions of the packages, the quantities and descriptions of the goods whether packed or stowed loose, the names of the shippers and consignees, so far as such particulars are known, and at every port of discharge shall note the days on which any are delivered, and the times of departure; and such master shall produce such book on demand of any officer of Customs, who may make any remark therein; and if upon examination any package entered in the cargo book as containing foreign goods shall be found not to contain such goods, that package, with its contents, shall be forfeited, or if any package shall be found to contain foreign goods, not entered in such book, such goods shall be forfeited; and if the master shall fail to keep such cargo book, or to produce it, or if at any time there be found on board goods not entered in such book as laden, or any goods noted as delivered; or if any goods entered as laden or any goods not noted as delivered be not on board, the master shall forfeit 20*l.*—S. 155.

*Account previous to departure to be delivered to Collector, and Commissioners may grant general Transires.*—Before any coasting ship shall depart from the port of lading, an account in duplicate (1) signed by the master (2), shall be delivered to

(1) *For Form of "Transire." See* p. 60.

On the shipment for removal coastwise from Ireland, of grain of all kinds, the quantity is to be inserted in the transire in quarters; and of flour and meal of all kinds, in tons and hundred-weights.—G. O. No. 37, 1848.

(2) To be signed *by* and *not* for the master.—G. O. No. 12, 1850.

Transires must be signed by the Collector and Controller except at 1st

the Collector or Comptroller; and he shall retain the duplicate and return the original dated and signed by him; and such account shall be the clearance of the ship for the voyage, and the Transire or pass for the goods expressed therein, and if any such account be false, the master shall forfeit 20*l.* Provided, that the Commissioners of Customs whenever it shall appear expedient, may permit general Transires to be given for the lading and clearance and for the entry and unlading of any coasting ship and goods.—S. 156.

*Notice of arrival—Excise goods and forfeiture.*—Within 24 hours after the arrival of any coasting ship at the port of discharge, and before any goods be unladen, (1) the Transire, with the name of the place where the lading is to be discharged noted thereon, shall be delivered to the Collector or Comptroller, who shall note thereon the date of delivery; and if any goods on board be subject to any duty of Excise, the same shall not be unladen without the authority or permission of the proper officer of Excise and if any goods shall be laden or unladen contrary hereto the master shall forfeit 20*l.*; and if any goods shall be laden or unladen contrary to any Act relating to the Customs, such goods shall be forfeited.—S. 157.

*Officer may go on board and examine any coasting ship.*—Any officer of Customs may go on board and search any coasting ship, and examine all goods on board, and all goods then lading or unlading, and demand all documents which ought to be on board such ship; and the Collector or Comptroller may require that such documents shall be brought to him for inspection and the master refusing to produce such documents, on demand, or to bring the same to the Collector or Comptroller when required, shall forfeit 20*l.*—S. 158.

and 2nd Class Ports, where the signature of the 2nd clerk in the "Long Room "pro Collector" may be admitted.—G. O. No. 69, 1850.

(1) The following articles are exempt from coast regulations on removal from one port in the United Kingdom to another, viz.:—

Ashes, viz.:—
—— coal
—— soap
Bavins for bakers' use,
Bones for manure,
Bricks,
Chalk,
Clay, of every description,
Chippings of granite,
Faggots,
Fish, alive,
Flints picked off land,
Gravel,
Hay,
Ironstone,
Kelp,
Meat, fresh,
Packages, empty,
Pebbles,
Sand,
Slates,
Stones, all British quarried,
Straw,
Tiles, British,
Timber & Wood, British, intended for pit props, & sleepers for railways.

# ISLE OF MAN.

*Isle of Man deemed part of the United Kingdom.*—The Isle of Man shall be deemed part of the United Kingdom for the purposes of this or any other act relating to the Customs. 18 & 19 Vict. cap. 96, s. 24.

*Foreign ships employed in the coasting trade to be subject to the same rules and regulations as British ships.*—Every foreign ship employed in carrying goods or passengers coastwise from one part of the United Kingdom to another, or from the islands of Guernsey, Jersey, Alderney, Sark, or Man to the United Kingdom, or from the United Kingdom to any of the said islands, or from any of the said islands to any other of them, or from any part of the said islands to any other part of the same, shall be subject as to stores for the use of the crew, and in all other respects to the same laws, rules, and regulations to which British ships when so employed are now subject.—S. 13.

*Foreign ships employed in the coasting trade not to be subject to higher rates or dues than British ships.*—No foreign ship employed in the coasting trade as aforesaid, nor any goods carried in any such ship, shall during the time such ship is so employed be subject to any higher or other rate of dock, pier, harbour, light, pilotage, tonnage, or other dues, duties, tolls, rates, or other charges whatsoever, or to any other rules as to the employment of pilots, or any other rules or restrictions whatsoever than British ships employed in like manner, or goods carried in such ships, nor shall any body corporate or person having or claiming any right or title to any such higher or other rates or charges as aforesaid, be entitled to any compensation in respect thereof under any law or statute relating thereto.—S. 14.

*Foreign goods delivered out of charge in the Isle of Man, not to be brought to Great Britain or Ireland: not delivered out of charge, may be brought, under conditions.*—No foreign goods, upon which a higher duty is payable upon importation into Great Britain or Ireland, than into the Isle of Man, shall, after they have been cleared and delivered for consumption in the said isle, be shipped, or water-borne for shipment, into Great Britain or Ireland; nor shall any such, though not cleared and delivered as aforesaid, be removed or carried

thence into Great Britain or Ireland until duly cleared by the proper officer of Customs, nor (unless reported for removal in the importing ship, in continuation of her voyage to Great Britain or Ireland) until sufficient security be given for due delivery there, under such conditions as the Commissioners may direct; and all goods removed or carried contrary hereto, shall be forfeited; and every person aiding or concerned therein, shall forfeit treble the value of the goods, or 100*l.*, at the election of the Commissioners.—16 & 17 Vict., cap. 107, s. 347.

*Goods the growth or manufacture of the Isle of Man, may be imported into Great Britain or Ireland on certificate.—Particulars thereof.—Act not to affect Excise drawbacks.*—Goods the growth of the Isle of Man; or, manufactured there from materials the growth of that isle; or, from materials not subject to duties in Great Britain or Ireland; or, from materials upon which the duty has been there paid, and not drawn-back, may be brought from the said isle into Great Britain or Ireland without payment of any duty; provided, that such goods be charged with a proportion of such duties as shall fairly countervail any duties of Excise payable on the like sort of goods, the produce of that part of the United Kingdom into which they shall be brought; and articles, wholly or in part manufactured in the said island from materials upon which a higher duty is payable on their importation into the United Kingdom than into the Isle of Man, may be brought from the said isle into Great Britain or Ireland, on payment of the duty payable on such goods, in that part of the United Kingdom into which they shall be so brought. But, before any goods shall be shipped to be carried to Great Britain or Ireland, as the growth of the Isle of Man; or, as manufactures thereof from materials the growth of the island; or, from materials not subject to duty in Great Britain or Ireland; or, from materials on which the duty had been there paid and not drawn back, proof shall be made, by the written declaration of some competent person, with the name of the intended shipper stated therein, that such goods, (describing and identifying them,) are of such growth, &c., as the case may be, and at the time of shipping (not being more than one month from the date of declaration,) the shipper shall subscribe a declaration before the Collector or Comptroller of Customs, that the goods to be shipped are the same as mentioned in such declaration; thereupon, on demand, the Collector or Comptroller shall give to the master of the ship, a certificate of such proof of produce, or manufacture.—S. 349, 350, and 18 & 19 Vict., cap. 96, s. 23.

*Stores of Manx ships.*—If any ship or boat, bound from the

Isle of Man to Great Britain or Ireland, shall have on board stores of such articles exceeding the quantities specified below, such stores, together with the casks or packages containing them, and also the ship or boat, shall be forfeited.—S. 351.

| | In ships or decked vessels. | In open boats. |
|---|---|---|
| Spirits, for each seaman . . . | half-a-gallon | one quart. |
| Tobacco, for each seaman . . | one pound | half-a-pound. |
| Tea, for the whole crew . . . | two pounds | one pound. |

*Treasury may restrict imports.*—The Commissioners of the Treasury may, by their order, at any time restrict the importation into the Isle of Man of any foreign goods to such quantities per annum, and in such manner as they may deem necessary; and also determine into what ports, and from whence, such goods may be imported.—S. 352.

*Management and payment of duties for local purposes.*—The Customs duties of the Isle of Man shall be under the control of the Commissioners of Customs, and shall be distinctly paid into the Exchequer as part of the consolidated fund of the United Kingdom: Provided that the collectors of Customs are hereby authorised to retain, agreeably to directions given for that purpose by the Commissioners of Customs, such sums of money as may be sufficient to defray the necessary expenses of government, the administration of justice, and other charges which may be deemed fit charges to be paid out of such duties. And in addition thereto, the annual sum of 2,300*l.*, made payable by 8 & 9 Vict. cap. 94, s. 25, to Her Majesty's Receiver-general in the Isle of Man, is to be applied for the purposes of the Harbour Commissioners therein mentioned.—S. 353 and 354.

*Additional allowance for public works in the Isle of Man.*—In addition to the deductions from the Customs duties hereinbefore provided for, there shall be set aside annually one ninth part of such duties, to be applied by the Commissioners of the Treasury in effecting improvements in the harbours and other public works of the island; and it shall be lawful for the Court of Tynwald, to determine what improvements and public works shall be so undertaken; the Lieutenant-governor having a veto upon such decision.—S. 355.

# ISLE OF MAN.

## TABLE OF DUTIES.

(18 & 19 Vict., cap. 97.)

| | £. | s. | d. |
|---|---|---|---|
| Coffee, the import duties in Gt. Britain or Ireland not having been there paid thereon lb. | 0 | 0 | 2 |
| Corn, viz., Wheat, Barley, Bear or Bigg, Oats, Rye, Peas, Beans, Buckwheat, Maize or Indian Corn . . . . quarter | 0 | 1 | 0 |
| —— Wheat Meal and Flour, Barley Meal, Oat Meal, Rye Meal and Flour, Pea Meal, Bean Meal, Buckwheat Meal, and Maize or Indian Corn Meal . . . cwt. | 0 | 0 | 4½ |
| Hemp . . . . . | | free | |
| Hops from Great Britain or Ireland . . . | | free | |
| Iron . . . . . | | free | |
| Spirits, viz.:—(1) | | | |
| —— Rum Shrub of the British Possessions, gallon | 0 | 3 | 8 |
| —— Rum and other Spirits of the British Possessions, not sweetened or mixed Spirits or Liqueurs, Cordials, or Perfumed Spirits gallon | 0 | 3 | 8 |
| —— Liqueurs, Cordials, mixed, sweetened and Perfumed Spirits . . . gallon | 0 | 10 | 0 |
| —— ..... Of the British Possessions gallon | 0 | 5 | 0 |
| —— Brandy, Geneva and all foreign Spirits not being Liqueurs, Cordials, or Perfumed Spirits . . . . . gallon | 0 | 6 | 0 |
| —— British or Irish Spirits exported from a Duty-free Warehouse under Bond in the United Kingdom . . . gallon | 0 | 3 | 0 |
| —— Eau de Cologne, per flask (30 not containing more than one gallon) . . . | 0 | 0 | 4 |
| . . . . . or gallon | 0 | 10 | 0 |
| Sugar, viz.:— | | | |
| —— Muscovado . . . . . cwt. | 0 | 1 | 0 |

(1) No British or Irish Spirits shall be removed or exported from the Isle of Man to any other part of the United Kingdom, under penalty of forfeiture thereof. 18 & 19 Vict., cap. 96, s. 12.

| | £. | s. | d. |
|---|---|---|---|
| Sugar, continued: | | | |
| —— Sugar Candy, White or Brown, refined Sugar, or Sugar rendered by any process equal to refined, Foreign or British cwt. | 0 | 3 | 0 |
| Tea . . . . . lb. | 0 | 0 | 6 |
| Tobacco, viz.:— | | | |
| —— Unmanufactured . . . . . lb. | 0 | 1 | 6 |
| —— Manufactured . . . . . lb. | 0 | 4 | 9 |
| —— Cigars . . . . . lb. | 0 | 4 | 9 |
| Wine . . . . the tun of 252 gallons | 12 | 0 | 0 |
| Wood, all sorts . . . . . | | free | |
| Goods, Wares, and Merchandise, brought from Gt. Britain or Ireland, and entitled to any bounty or drawback of Excise on exportation from thence, and not hereinbefore enumerated or charged with duty . . | | free | |
| —— Wares and Merchandise, the growth, produce, or manufacture of, and brought from Great Britain or Ireland, and not hereinbefore charged with duty . . . | | free | |
| —— Wares and Merchandise, not the growth, produce, or manufacture of Great Britain or Ireland, but brought from thence, and having there been entered for consumption, and the import duties having been there paid thereon . . . . . | | free | |
| —— Wares and Merchandise imported or brought from any place from whence such goods may be lawfully imported into the Isle of Man, and not hereinbefore charged with duty, or declared to be free of duty, for every 100*l.* of the value thereof (1) . . | 15 | 0 | 0 |

(1) All articles enumerated in the Tariff of the United Kingdom and not enumerated in that of the Isle of Man, and which under the Tariff of the Island would be subject to the duty of 15 per cent., are to be admitted free of duty so long as the order permitting such free importation shall continue unrescinded.—T. O. 27th Aug., and G. O. No. 74, 1853.

# RECIPROCITY.

A LIST OF COUNTRIES ENJOYING PRIVILEGES, UNDER TREATIES OF COMMERCE WITH GREAT BRITAIN.(1)

America (the United States of)
Austria (Empire of)
Belgium (Kingdom of)
Bolivia (Republic of)
Brazil (Empire of)
Bremen (Free City of)
Chili (Republic of)
Costa Rica (Republic of)
Denmark (Kingdom of)
Dominican Republic
Equator (Republic of)
France (Empire of)
Frankfort (Free City of)
Greece (Kingdom of)
Guatemala (Republic of)
Hamburgh (Free City of)
Hanover (Kingdom of)
Liberia (Republic of)
Lubeck (Free City of)
Mecklenburg Schwerin (Grand Duchy)
Mecklenburg Strelitz (ditto)
Mexican Republic
Netherlands (Kingdom of the)
New Grenada (Republic of)
Oldenburg (Grand Duchy)
Ottoman Empire
Paraguay (Republic of)
Peru (Republic of)
Portugal (Kingdom of)
Prussia (Kingdom of) and other States, forming the German Commercial Union, viz.—
- Bavaria
- Saxony
- Wurtemburg
- Baden
- Hesse (Electorate of)
- Ditto (Grand Duchy)
- The States forming the Customs and Commercial Unions of—
  - Thuringia
  - Nassau, and Frankfort

Plata, Rio de la (the United Provinces of)
Roman States
Russia (Empire of)
Sandwich Isles
Sardinia (Kingdom of)
Sicilies (Kingdom of the two)
Spain
Sweden & Norway (Kingdom of)
Swiss Confederation
Tahiti (Kingdom of)
Tuscany (Grand Duchy)
Uruguay (Oriental Republic of)
Venezuela (Republic of)

(1) *The Queen may restrict the privileges of Foreign Ships in certain cases.*—In case it shall be made to appear to Her Majesty that British vessels are subject in any foreign country to any prohibitions or restrictions, Her Majesty may, by an Order in Council impose such prohibitions or restrictions upon the ships of such country as she may think fit.

*Additional duties may be imposed.*—When any preference is shown to national vessels over British vessels, or to articles imported or exported in national vessels, Her Majesty may impose additional duties on goods, or a countervailing tonnage duty, upon such ships. 16 and 17 Vict. cap. 107, s. 324—5.

The vessels of all such foreign powers as have treaties of reciprocity with this country, and the cargoes imported or exported, shall be admitted on payment of the same rates of local duties as those charged on British vessels and their cargoes.—O. C., 25th Feb., and 12th June, 1841.

# EXPORTATION.

(16 & 17 Vict., cap. 107, and 18 & 19 Vict., cap. 96.)

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### AS TO THE EXPORTATION AND ENTRY OF GOODS, AND THE CLEARANCE OF SHIPS TO PARTS BEYOND THE SEAS.

*Entry of warehoused goods outwards in ships of not less than 50 tons, except to Guernsey or Jersey.*—Warehoused goods shall not be entered for exportation from the United Kingdom in ships of less burden than fifty tons, except to Guernsey or Jersey, in ships of not less than forty tons regularly trading to those islands.—16 and 17 Vict. cap. 107, s. 117.

*Master to deliver certificate of last clearance inwards, and to make entry outwards.*—Before any goods shall be taken for exportation, the master or his agent shall deliver to the Collector or Comptroller, a certificate of the due clearance inwards or coastwise of his ship of her last voyage; and shall deliver therewith an entry outwards, signed by himself in the following form (1) or to the same effect. And if such ship shall have commenced her lading at some other port the master shall deliver to the searcher the clearance of such goods from thence; and if any goods be taken on board any ship at any port before she shall have there been entered outwards (unless a stiffening order be issued by the proper officer to lade heavy goods when necessary, for exportation on board such ship), the master shall forfeit the sum of 100*l.*—S. 118.

*Goods to be shipped on proper days and places—Entry, and clearance required—Searcher may open packages and examine goods.*—No goods shall be shipped, put off or water-borne to be shipped for exportation except on days not being Sundays or holidays, nor from any place duly appointed for such purpose, nor without the presence or authority of the proper officer of Customs, nor before due entry outwards of such ship, and due entry of such goods, nor before such goods shall have been duly cleared for shipment, on pain of forfeiture; and it shall be lawful for the searcher to open all packages, and fully

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(1) *For Form of Entry Outwards, see p. 56.*

to examine all goods shipped or brought for shipment, and the opening for that purpose of packages containing goods upon which any drawback is claimed, and the weighing, re-packing, landing, (when water-borne) and the shipping thereof shall be done at the expense of the exporter.—18 & 19 Vict., cap. 96, s. 9.

AS TO ENTRY AND CLEARANCE OF GOODS FOR EXPORTATION.

*On entry outwards, bond for due shipping and landing to be given.*—Before any warehoused goods, British-wrought plate, goods subject to duties or entitled to any drawback of Customs on exportation, or exportable only under particular rules, regulations, or restrictions, shall be permitted to be exported, the exporter or his agent shall deliver a bond note or account of such goods, and give security in double the amount of duty with one sufficient surety that such goods shall be duly shipped and landed at the place for which they are entered outwards, or otherwise accounted for to the satisfaction of the Commissioners and such bond note, when certified, shall be the export entry for such goods.—16 & 17 Vict., cap. 107, s. 120.

*Exporter to deliver shipping bill.*—Before any such goods shall be shipped or water-borne to be shipped the exporter shall deliver to the searcher or other proper officer a shipping bill in the form following [1] or containing the particulars indicated therein.—S. 121.

*Inland revenue drawback.—Notice to officer.—Order to searcher.—Shipment to be certified.*—No drawback of Excise shall be allowed upon any goods cleared for exportation, unless the person intending to claim such drawback shall have given due notice to the officer of Excise and produced to the searcher, at the time of clearing a proper document from the officer of Excise; and if they be found to correspond therewith and be duly exported, the searcher shall certify the shipment upon that document, and transmit it to the officer of Excise. —S. 122.

*Goods of less value than the amount claimed not entitled to drawback.—Penalty for entry of such.*—No drawback [2] shall be allowed upon exportation of goods entered for drawback or as stores which shall be of less value than the amount of the drawback claimed; and all such goods so entered shall be for-

(1) *For form of Shipping Bill, see p. 57.*

(2) Goods incorrectly entered for drawback, and the amount overclaimed not exceeding 10*l.*, the Collector and Comptroller may, if no fraud be suspected, upon a deposit being made equal to double the amount of the overclaim, permit the shipment to go forward, withholding the debenture until the directions of the Board shall have been received.—G. O. 20th Nov., 1841.

All goods entered for the Inland Revenue drawback, not equal in value

feited, and the person who caused such goods to be entered shall forfeit 200*l.* or treble the amount of drawback claimed at the election of the Commissioners.—S. 123.

*No drawback allowed on tobacco not properly manufactured and penalty for fraudulently attempting to obtain drawback.*—No drawback shall be allowed on tobacco not wholly manufactured from tobacco on which the duty shall have been paid, nor on tobacco mixed with dirt, rubbish, or other substance; and every person who shall enter or ship or cause to be entered or shipped, any tobacco contrary hereto, shall, over and above all other penalties which he may thereby incur, forfeit treble the amount of the drawback sought to be obtained, or 200*l.* at the election of the Commissioners, and all such tobacco shall be forfeited.—S. 124.

*Shipping bill and duplicates for free goods to be delivered to the searcher.*—Before goods in respect of which no bond is required, shall be shipped, or water-borne to be shipped for exportation, the exporter or his agent shall deliver to the searcher a shipping bill thereof with such duplicates as may be required by him in the following form (1) or to that effect. And such shipping bill shall be the entry for the goods specified, provided that at Liverpool, and with the sanction of the Commissioners at any other port where the docks, quays and wharfs, are in like manner wholly or principally under the management of the same corporate body; the parties acting in the loading and clearance of the exporting ship shall also prepare a full and accurate list, or manifest of all such goods from the bills of lading and freight list thereof; and within 14 days after such ship shall have cleared outwards, shall sign and leave with the Collector a correct transcript of such manifest, distinguishing therein the names of the several shippers, and on failure, such owner, &c., shall forfeit 20*l.*—S. 125., and 18 & 19 Vict., cap. 96, s. 44.

*Penalty on failure to deliver Shipping Bill.*—Any exporter of goods who shall fail, either by himself or his agent, to

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to the drawback claimed thereon, should be detained until due notice shall have been given to the officers of Inland Revenue.—G. O. No. 22, 1847.

The period allowed for production of certificate of the due landing of goods shipped on drawback, is—

| | |
|---|---|
| For Europe . . . . . | 3 months. |
| America and Africa . . . . . | 6 " |
| Places within the limits of the East India Company's charter . . | 12 " |
| Australia and its dependencies, New, Zealand, &c. . . . . | 18 " |

—G.O. 13th July, 1842.

(1) *For form of Shipping Bill for British Manufactured Goods or for Foreign Goods free of duty, see p. 58.*

deliver to the Searcher such shipping bill and duplicates, shall forfeit 20*l*.—18 & 19 Vict., cap. 96, s. 10.

*Shipping Bill signed by the Searcher to be the clearance for the goods.*—The shipping bills filled up, and signed by the exporter, agent, or consignee of the ship, and countersigned by the searcher, shall be the clearance for all goods enumerated therein; and if any such goods shall consist of tea, spirits, or tobacco, the exporter or agent shall furnish to the searcher an account, containing full particulars thereof, which when certified by the searcher, shall accompany the ship, and have the same force as the cocket in use prior to the passing of this Act; and if a similar certificate in respect of other goods shipped for exportation be required, the searcher shall certify the same in like manner: provided that if such certificate be required in any particular form for goods destined for the Zollverein,(1) or other foreign state, or under the name of Cocket(2), such certificate may be so prepared and denominated. —16 and 17 Vict. cap. 107, s. 126.

*Drawback or warehoused Goods for shipment to be carried by licensed Lightermen.*—If goods cleared for drawback or from the warehouse shall be carried or water-borne to be puton board ship for exportation by any person not authorised to act as a licensed lighterman, or by any person not in the employ of an authorised lighterman, every such person shall for such offence forfeit the sum of 20*l*.—S. 127.

*Warehoused Goods removed or shipped without authority forfeited.*—If any goods taken from the warehouse for removal or for exportation be removed or shipped, except under the authority of the proper officer of Customs, and in such manner, as the officer shall permit, the same shall be forfeited. —S. 128.

*Commissioners may remit Duty on warehoused Goods accidentally lost or destroyed in Removal.*—If goods entered for delivery, removal, or exportation be lost or destroyed by unavoidable accident, either in delivery from the warehouse or in the shipping thereof, the Commissioners of Customs may remit the duties due thereon.—S. 129.

### AS TO PAYMENT OF DRAWBACK.

*Issuing and passing Debentures.* — For computing and paying drawback a debenture shall be prepared by the Col-

(1) *For regulations respecting British Goods exported to the states of the Zollverein, see Certificates of Origin in "Miscellaneous Orders."*

(2) Cockets, as heretofore, to be furnished for all goods clearing out for the Baltic or the Sound.—G. O. No. 44, 1854.

lector and Comptroller, certifying the entry outwards of such goods, and when they have been duly exported, the shipment shall be certified by the searcher, and thereupon it shall be computed and passed.(1)—S. 130.

*Declaration as to Exportation and right to Drawback. Also, the name of Person entitled to be declared—Payment within Two Years.*—The person entitled to drawback, or his agent, shall make and subscribe a declaration upon the debenture that the goods mentioned therein have been actually exported, have not been relanded, and are not intended to be relanded in the United Kingdom; that at the time of entry and shipping, such person was and continued to be entitled to the drawback, and the name of the owner shall be stated in the debenture, which shall then be delivered to him or his agent, whose receipt, countersigned by the holder of such debenture, if the same shall have been transferred in the meantime, shall be the discharge for such drawback when paid; but no debenture shall be paid after the expiration of 2 years from the date of shipment of the goods.—S. 131 & 132.

*Warehoused or Debenture Goods for Export, if relanded or carried to Guernsey, &c., without entry, forfeited.*—If goods cleared to be exported for drawback, shall not be duly exported (such goods not having been duly relanded or discharged as short-shipped), or shall be unshipped or relanded in the United Kingdom, or shall be carried to any of the Channel Islands (not having been duly entered, cleared, and shipped for such Islands), they shall be forfeited, together with any ship, &c., used in so carrying such goods from the ship; and the master or person by whom such goods were unshipped, &c., or who shall aid, or be concerned therein, shall forfeit a sum equal to treble the value of the goods, or a penalty of 100*l.*, at the election of the Commissioners.—S. 133.

*Drawbacks of Duties on Wine allowed to officers in the Navy.*—A drawback of the whole Customs duties shall be allowed for wine intended for the consumption of officers of Her Majesty's navy on board such of Her Majesty's ships in actual

(1) Scale of Stamp duties payable on any debenture or certificate for entitling a person to receive a drawback of duties of Customs or Excise; or any bounty payable for goods exported,—

| | £ | s. | d. |
|---|---|---|---|
| Where the drawback shall not exceed £10 . . . . | 0 | 1 | 0 |
| Where the same shall exceed 10*l.* and not exceed 50*l.* . | 0 | 2 | 6 |
| Where the same shall exceed 50*l.* . . . . . | 0 | 5 | 0 |

Schedule of 16 & 17 Vict. cap. 59.

service as they shall serve in, not exceeding the following quantities, in any one year, viz.:—

| | | Galls. |
|---|---|---|
| For every | Admiral | 1,260 |
| ,, | Vice-Admiral | 1,050 |
| ,, | Rear-Admiral | 840 |
| ,, | Captain of the 1st and 2nd Rate | 630 |
| ,, | Captain of the 3rd, 4th, and 5th Rate | 420 |
| ,, | Captain of an inferior Rate | 210 |
| ,, | Lieutenant and other Commanding Officer, and for Marine Officer, Master, Purser, and Surgeon | 105 |

unless the wine be taken from the warehouse without payment of duty under such regulations as the Commissioners may direct; provided that such wine be shipped at approved ports.(1)—S. 134.

*Persons entering Wine for Drawback to declare the name and rank of Officer.*—The person entering such wine, and claiming drawback, to state in the entry and declare on the debenture the name of the officer for whom it is intended, and of the ship in which he serves; the wine to be delivered into the charge of the officers at the port of shipment, and shipped under their care; and the commanding officer having certified its receipt, and the officer of Customs its shipment on the debenture, the same shall be computed, and delivered to the person entitled to receive it.—S. 135.

*Officers leaving the Service, &c., such Wine may betransferred to others.*—Upon leaving the service, or removing to

(1) London, Liverpool, Rochester, Deal, Dover, Portsmouth, Plymouth, Hull, Shields, Yarmouth, Falmouth, Dublin, Belfast, Cork, Leith, Glasgow, Aberdeen, Greenock, Dundee and Waterford. But officers commanding revenue cruisers, may receive the same allowance duty free from their *ordinary ports of rendezvous.*—G.O. 18 Sept. 11 Dec., 1817, and No. 159, 1848 to Aberdeen.

Debentures for wine for officers of the navy, not in future to be written off and certified by the warehouse keeper at this port as at present, but by the searchers, and the shipment of the wine is to take place under the superintendence of the latter officers, although the wine be previously deposited in the Queen's warehouse—and in instances where wine is to be supplied in London for shipment at an outport, instead of the same being forwarded through the Queen's warehouse here, it is to be sent by the merchant direct to the port of shipment, and examined by the officers there, who are to issue the usual debentures.—B.M. 26th Nov. 1852.

Receipts for the drawback on wine shipped for the navy must be given on stamped paper, in cases where the amount is such as to require a stamp. —G. O. 27th Jan., 1837.

*For approved form of application for the shipment of wine duty free for Officers Messes, see B. M. 13 Jan., 1854.*

another ship, officers of Customs may permit the transfer of such wine from one officer to another, whether on board the same ship or another, its transhipment from one ship to another for the same officer, its relanding and warehousing for future re-shipment, or may receive back the duties and deliver the wine for home use; but if any of such wine be not laden on board the ship for which the same was intended, or be unladen from such ship without permission of the proper officer of the Customs, the same shall be forfeited.—S. 136.

*Pursers of Her Majesty's Ships of War may ship Tobacco for the use of crew, free, on giving bond.—Purser removed may with permission tranship Tobacco.—Quantity limited.*—The purser of any of Her Majesty's ships of war in actual service may enter and ship in the proportions hereinafter mentioned, any tobacco warehoused in his name, for the use of the ship in which he shall serve, provided such purser deliver to the Collector or Comptroller a certificate from the captain of the name of the purser, and the number of men belonging to the ship, and give bond, with one sufficient surety, in treble the duties, that no part of the tobacco shall be relanded without leave of the officers of Customs. And if any purser be removed from one ship to another, the Collector or Comptroller may permit the transhipment of the remains of any tobacco for the use of such other ship, upon due entry, setting forth the time when and the port at which such tobacco was first shipped; and if such ship be paid off, the Collector or Comptroller of the port may permit the remains of any tobacco to be landed, and entered by the purser, either for payment of duties, or to be warehoused for the term of 6 months, for the supply of some other ship; and all tobacco warehoused for supplying Her Majesty's ships of war shall be subject to the provisions of any Act in force relating to the warehousing of tobacco generally, as far as the same are applicable, and not expressly altered by the provisions herein made. And no greater quantity of tobacco shall be allowed to any ship of war than 2 lbs. by the lunar month for each of the crew, nor any greater quantity be shipped at one time than sufficient to serve the crew of such ship for 6 months after this rate; and the Collector or Comptroller of the port at or from which any tobacco shall be supplied to, landed from, or transferred from one such ship to another, shall transmit a particular account thereof to the Commissioners, that a general account may be kept of the quantities supplied to and consumed on board each of such ships.—S. 137 to 139.

### AS TO THE SHIPPING OF STORES.

*Victualling Bill for Stores.*—The master of every ship of burden of 50 tons or upwards departing from any port to

parts beyond the seas, the duration of whose voyage out and home shall not be less than 40 days, and upon such terms and conditions as the Commissioners may direct, upon application shall receive from the searcher an order for the shipment of such stores(1) as may be required and allowed for the use of his ship, with reference to the number of the crew and passengers, and the probable duration of the voyage on which she is about to depart; and after they are duly shipped, the master or his agent shall make out an account of the quantity so shipped, together with any other stores then already on board, and this, when signed by the searcher, and countersigned by the Collector or Comptroller, shall be the Victualling Bill; and no stores shall be shipped for the use of any ship, nor any articles taken on board deemed to be such, except those borne thereon.—S. 140.

AS TO THE CLEARANCE OF SHIPS OUTWARDS.

*If there be inward Cargo reported for Exportation, a copy of Report thereof to be delivered to the Searcher; and before Clearance, the Master to deliver Content; and before Clearance, Certificates to be delivered to Searcher; and Label signed as authority to depart.*—Before clearance outwards, if there be on board any ship goods part of the inward cargo reported for exportation in the same ship, the master shall deliver to the searcher a certified copy of the report inwards of such goods, and if this copy be found to correspond with the goods so remaining, the searcher shall sign the same, to be filed with the certificates or cockets, if any, and Victualling Bill of the ship. And the master shall also deliver a Content (2) of such ship to the searcher, and shall answer such questions as he shall demand of him concerning the ship, the cargo, and the intended voyage. And before clearance, the certificates, if any, shall be delivered to the searcher, who shall compare the Shipping Bill with the content and certificates, if any, and file such certificates, copy of report inwards of goods reported for exportation in such ship, if any, and the Victualling Bill, with a label attached and sealed thereto, in the form and to the effect following:

[*Seal.*]
Number of Certificates [*Number in figures.*]
Ship [*Name of Ship.*]
Master [*Name of Master.*]
[*Date of Clearance.*] [*Signature*] _____ Searcher.
[*Signature*] _____
Collector or Comptroller.

(1) *For regulations and quantities, see "Ships' Stores."*
(2) *For Forms of Content, see p. 59.*

and such label, when filled up, and signed by the Searcher and the Collector or Comptroller, shall be the clearance and authority for the departure of the ship(1). And the shipper of any British goods and such goods as were previously chargeable with duty at value laden in such ship, under a penalty of 20*l.* shall deliver to the broker, agent or other person clearing the ship, a duplicate(2) of the bill of lading thereof at the time of signing, with an endorsement of the quality and value of such goods, and such broker, &c., within fourteen days after the final clearing of the ship, shall deliver to the Collector or Comptroller a full and accurate list (2) of all such goods with the quantities and value thereof from the bills of lading so delivered to him, with such bills annexed thereto; and on failure thereof, such broker, &c. shall forfeit 20*l.* and for this purpose the duplicate bill of lading shall not be liable to stamp duty.—S. 141 & 142.

*Goods on board to correspond with content, and goods shipped contrary to provisions forfeited.*—If any goods liable to duty on importation, or taken from the warehouse to be exported, or entitled to drawback which are enumerated in the content shall not be duly shipped before the departure of any ship, or shall not be certified by the proper officer as short-shipped such goods shall be forfeited; or if such goods shall be taken on board ship and not enumerated in the content, the master shall forfeit the sum of 5*l.* in respect of every package, and if goods duly shipped shall be landed at any other place than that for which they shall have been cleared, unless satisfactorily accounted for, the master shall forfeit a sum equal to treble the value of the goods so landed; or, if any goods be shipped, put off or water-borne to be shipped, without being duly cleared, they shall be forfeited.—S. 143 & 144.

*In ballast.—Clearance to be notified on victualling bill.—Master to answer questions—and ships, whether laden or in ballast to clear out under a penalty of* 100*l.*—Before any ship shall depart not having goods on board, except stores from the warehouse, the Collector or Comptroller shall clear such ship in ballast by notifying the clearance and the date on

(1) If any ship having cargo on board shall depart from any port without being duly cleared the master shall forfeit 100*l.* 18 & 19 Vict. c. 96, s. 11.

Accuracy in the declaration of the value of British merchandise exported is a point to which great importance is attached. It is the duty of the Customs' officers to give all the attention in their power to the subject, and whenever it shall appear necessary, they are to impress upon shippers the importance of not entering any specification of value without the most careful regard to the real amount thereof.—G. O., No. 125, 1855.

(2) *So much of the above section as relates to the delivery of a duplicate bill of lading, and within* 14 *days after final clearance of the ship, a list of such goods with the quantities and values thereof, is repealed by* 18 *and* 19 *Vict. cap.* 96.

the victualling bill, and delivering it to the master, and ships having only passengers with baggage on board, and ships laden only with chalk or slate, shall be deemed to be in ballast; and if such ship shall depart without being so cleared if she have any such stores on board, the master shall forfeit 100*l.*—S. 145.

AS TO THE BOARDING OF SHIPS AFTER CLEARANCE OUTWARDS.

*Officers may board ships after clearance, and goods on board without certificate where required forfeited; or, if any certificated goods missing, penalty* 20*l.*—Officers of Customs may board any ship after clearance outwards within the limits of any port within 4 leagues of the United Kingdom and demand the ship's clearance; and if there be any goods on board in respect of which certificates are required not contained in such ship's certificates, or any stores not endorsed on the victualling bill, such goods or stores shall be forfeited; and if any goods contained in such certificates be not on board, the master shall forfeit 20*l.* for every package of goods contained in such certificates and not on board.—S. 146.

*Seals upon stores from the warehouse broken, master to forfeit* 20*l. and ships not bringing to at stations, penalty* 20*l.*—If any officer of the Customs shall place lock, mark, or seal upon goods taken from the warehouse without payment of duty as stores, and such lock, &c., be wilfully opened, or broken, or if such stores be secretly conveyed away, before the final departure of such ship on her foreign voyage, the master shall forfeit 20*l.*, and if any ship departing from any port shall not bring to at such stations as shall be appointed for the landing of officers, or for further examination previous to departure, the master shall forfeit 20*l.*—S. 147 & 148.

*Time of exportation and departure defined.*—The time of exportation shall be that at which any goods shall be shipped on board the export ship, and that of the last clearance shall be deemed the time of departure of such ship.—S. 149.

*Goods that may be prohibited by proclamation.*—The following goods may be prohibited to be exported or carried coastwise: arms, ammunition, gunpowder, military and naval stores, and any articles capable of being converted into or made useful in increasing the quantity of military or naval stores, provisions, &c.; and if any goods so prohibited be exported, carried coastwise, or water-borne for that purpose, they shall be forfeited. (1)—S. 150.

(1) *The prohibitions promulgated by Royal Proclamation of* 18*th Feb.* 1854, *and subsequent Orders in Council, were removed by Order in Council,* 9*th April,* 1856.

# BOUNTIES AND DRAWBACKS

OF THE

## CUSTOMS AND INLAND REVENUE. (1)

*Payable either at the Custom House of the Port of Exportation, or at that where the import duty was paid.*

| | £ | s. | d. |
|---|---|---|---|
| BEER, (2), made in the United Kingdom, exported as merchandise, in the brewing of which the worts used were of the following specific gravity, viz., | | | |
| 1·041 . . . barrel of 36 gallons | 0 | 6 | 0 |
| 1·054 . . . ditto | 0 | 8 | 0 |
| 1·068 . . . ditto | 0 | 10 | 0 |
| 1·081 . . . ditto | 0 | 12 | 0 |
| 1·095 . . . ditto | 0 | 14 | 0 |
| 1·108 . . . ditto | 0 | 16 | 0 |
| 1·122 . . . ditto | 0 | 18 | 0 |
| (17 & 18 Vict. cap. 27; Inland Revenue Drawback). | | | |
| BOOKS, in complete sets—or, if periodicals in perfect parts, and account books, plain or ruled, bound or unbound—(Inland Revenue Drawback)—2 & 3 Vict. cap. 23. lb. | 0 | 0 | 1½* |
| COFFEE, roasted, shipped as stores, or removed to the Isle of Man for home use there, is allowed a Drawback equal in amount to the import duty on raw coffee—(Customs' Drawback)—18 & 19 Vict. cap. 97 lb. | 0 | 0 | 4 |

(1) *For Stamp Duties payable upon debentures*, see p. 116.

(2) In the shipment of beer for drawback, the Searchers are to note on the pricking note, the number of packages they will require for examination and then deliver the document to the lighterman immediately upon the arrival of the Goods in the Docks.—B. M. 12 May, 1852.

Drawback may be allowed on beer shipped as stores on board vessels bound to foreign parts, provided none of the packages be opened, nor any of the beer be consumed in the United Kingdom.—G. O., No. 78, 1855.

Bottled strong beer may be exported on drawback in cases containing 2 dozen quart or 2 dozen pint bottles, provided the quantity exported be not less than 36 gallons.—G. O., No. 14, 1846.

* Five per cent. additional to be allowed. 3 & 4 Vict. cap. 17.

| | £ | s. | d. |
|---|---|---|---|
| HOPS, British cured,—(Inland Revenue Drawback).—1 and 2 Geo. 4, cap. 100 . lb. | 0 | 0 | 2* |
| PAPER, viz., sheathing-paper, button-paper, button-board, mill-board, paste-board, scale-board, and all paper—(Inland Revenue Drawback).—2 and 3 Vict. cap. 23(1) lb. | 0 | 0 | 1½* |
| —— Printed, Painted, or Stained, doz. sqr. yds. | 0 | 0 | 2* |
| PLATE (2), of wrought Gold, manufactured and marked in Great Britain, (Customs' Drawback), viz. :— | | | |
| ..... made since the 1st Dec., 1784 . oz. | 0 | 8 | 0 |
| ..... made since the 5th July, 1797 . oz. | 0 | 16 | 0 |
| ..... made since the 31st Aug., 1815 . oz. | 0 | 17 | 0 |
| —— of wrought silver, manufactured in Great Britain, assayed and marked therein, viz. : | | | |
| ..... made since the 1st Dec., 1784 . oz. | 0 | 0 | 6 |
| ..... made since the 5th July, 1797 . oz. | 0 | 1 | 0 |
| ..... made since the 10th Oct., 1804 . oz. | 0 | 1 | 3 |
| ..... made since the 31st Aug., 1815 . oz. | 0 | 1 | 6 |
| —— of wrought Gold or Silver, being new, and not having been used, and duly marked, manufactured in Ireland, and exported, oz. (25 Geo. 3, cap. 64, 37 Geo. 3, cap. 90, 44 Geo. 3, cap. 98, 55 Geo. 3, cap. 185, and 3 & 4 Wm. 4, cap. 97). | 0 | 1 | 0 |
| RICE, or PADDY, cleaned in the United Kingdom, and within one month after payment of duties, being deposited in bond, and there remained until exportation, upon declaration of the exporter that such Rice was cleaned from rough Rice or Paddy.—(Customs' Drawback) 18 and 19 Vict., cap. 97 . . . . . cwt. | 0 | 0 | 4½ |

* Five per cent. additional to be allowed.—3 & 4 Vict. cap. 17.

(1) Glazed paper is not entitled to drawback on exportation, but the allowance is made on glazed and other press papers for clothiers and hotpressers when used in the pressing of woollen cloths and stuffs.—2 & 3 Vict. cap. 23.

(2) The drawback on Plate is paid at Goldsmiths' Hall, notwithstanding the entry outwards is made at, and the debenture issued from, the Customs.

Drawback is allowed on plate exported as merchandise, and for the private use of persons residing or going to reside abroad, provided it be new, and have never been used.—25 Geo. 3, cap. 64, and 52 Geo. 3, cap. 59.

No silver wares of less fineness than 11 oz. 2 dwts. of fine silver, in every pound troy, shall be exported, nor any gold wares of less fineness than 18 *or* 28 *carats of fine gold*, in every pound troy, on forfeiture of 10*l.* for the former offence and 50*l.* for the latter.—12 Geo. 2, cap. 26, and 38 Geo. 3, cap. 69.

| | £ | s. | d. |
|---|---|---|---|
| SUGAR, REFINED (Customs' drawback), (18 & 19 Vict. cap. 97):(1) | | | |
| —— Refined sugar in loaf, complete or whole or lumps duly refined having been perfectly clarified and thoroughly dried in the stove and being of an uniform whiteness throughout, or Sugar Candy, or Sugar refined by the centrifugal machine, not in any way inferior to the export standard No. 3, approved of by the Lords of the Treasury, until the 5th April inclusive, which shall first happen after the end of 12 months from the date of a definitive treaty of peace with Russia . cwt. | 0 | 18 | 9 |
| for the following 12 months after such 5th April . . . . . cwt. | 0 | 15 | 8 |
| thereafter . . . . . cwt. | 0 | 12 | 6 |
| —— Such refined sugar already described, if pounded, crushed, or broken in a warehouse, approved by the Commissioners of Customs, such sugar having been there first inspected by the officers of Customs in lumps or loaves as if for immediate shipment; and then packed for exportation in the presence of such officers and at the expense of the exporter, until the 5th April inclusive, which shall first happen after the end of 12 months from the date of a definitive treaty of peace with Russia . . . . . cwt. | 0 | 18 | 9 |
| for the following 12 months after such 5th April . . . . . cwt. | 0 | 15 | 8 |
| thereafter . . . . . cwt. | 0 | 12 | 6 |
| —— Refined sugar unstoved, pounded, crushed or broken, and not in any way inferior to the export standard sample No. 1, approved by the Lords of the Treasury, and which shall not contain more than 5 per cent. moisture over and above what the same would contain if thoroughly dried in the stove, until the 5th April inclusive, which shall first happen after the end of 12 months from the date of a definitive treaty of peace with Russia cwt. | 0 | 17 | 10 |

(1) Granted on sugar exported to foreign parts or removed to the Isle of Man for home use, or for ships' stores, or for the purpose of sweetening British spirits in bond.—18 & 19 Vict., cap. 97, s. 3.

| | £ | s. | d. |
|---|---|---|---|
| SUGAR, REFINED, continued: | | | |
| for the following 12 months after such 5th April . . . . . cwt. | 0 | 14 | 10 |
| thereafter . . . . . cwt. | 0 | 11 | 10 |
| —— Bastard or refined sugar unstoved, broken in pieces, or being ground, powdered, or crushed, not in any way inferior to the export standard sample No. 2, approved by the Lords of the Treasury, until the 5th April inclusive, which shall first happen after the end of 12 months from the date of a definitive treaty of peace with Russia . . . . . cwt. | 0 | 16 | 6 |
| for the following 12 months after such 5th April . . . . . cwt. | 0 | 13 | 9 |
| thereafter . . . . . cwt. | 0 | 11 | 0 |
| —— Bastard or refined sugar being inferior in quality to the said export standard sample No. 2, until the 5th April inclusive, which shall first happen after the end of 12 months from the date of a definitive treaty of peace with Russia . . . . cwt. | 0 | 13 | 9 |
| for the following 12 months after such 5th April . . . . . cwt. | 0 | 11 | 8 |
| thereafter . . . . . cwt. | 0 | 9 | 6 |
| TOBACCO, manufactured in the United Kingdom, made into Cut, Shag, Roll, or Carrot Tobacco, or Segars, such Segars, when exported as merchandise, being packed in cases containing not less than 80 lbs. net weight, on exportation or shipment as stores—(Customs' Drawback).—18 & 19 Vict. cap. 97 . . . . . lb. | 0 | 2 | 7½* |
| WINE, excepting Lees of Wine, upon exportation or shipment as stores—(Customs' Drawback).—18 and 19 Vict. cap. 97. | | | |
| —— the produce of a British Possession gallon | 0 | 2 | 9* |
| —— all other sorts . . . . . gallon | 0 | 5 | 6* |

* 5 per cent. additional to be allowed.

# INLAND REVENUE AND COUNTERVAILING DUTIES.

## PAYABLE IN THE UNITED KINGDOM.

| | Inland Revenue Duties. | | | Countervailing Duties. | | |
|---|---|---|---|---|---|---|
| | £ | s. | d. | £ | s. | d. |
| HOPS grown in Great Britain . lb. | 0 | 0 | 2* | | | |
| —— Imported from Ireland to England. (43 Geo. 3, cap. 69; 45 Geo. 3, cap. 94.) . . lb. | | | | 0 | 0 | 2* |
| MALT, made from Barley, or any other Corn or Grain (except Malt made for home use in Scotland and Ireland from Bear or Bigg only), or Malt brought thence into England without certificate. (6 Geo. 4, cap. 58) . . bushel | 0 | 2 | 7* | | | |
| —— made from Bear or Bigg only, in Scotland or Ireland, for home use . . . bushel | 0 | 2 | 0* | | | |
| PAPER, glazed, sheathing, button, button-board, mill-board, paste-board, and scale-board. (2 & 3 Vict., cap. 23). . lb. | 0 | 0 | 1½* | | | |
| PLATE, of Gold, wrought . oz. Troy (4 Geo. 4, cap. 26.) . | | | | 0 | 16 | 0 |
| —— Silver wrought . oz. Troy | | | | 0 | 0 | 6 |
| SPIRITS, made in Great Britain gallon | 0 | 8 | 0 | | | |
| —— made in Ireland,(1) for home use. (18 & 19 Vict., cap. 94) gall. | 0 | 6 | 2 | 0 | 1 | 10 |

* 5 per cent. additional duty to be charged, 3 and 4 Vic. cap. 17.

(1) When Irish Spirits, duty paid, are imported into England or Scotland, they must be charged with the difference of duty; and when British Spirits are sent, duty paid, to Ireland, the difference must be returned.

| | £ | s. | d. |
|---|---|---|---|
| SPIRITS, continued: | | | |
| — plain British Spirits, made in Guernsey, Jersey, Alderney, or Sark. | | | |
| — ..... imported into Great Britain gallon | 0 | 9 | 0 |
| — ..... imported into Ireland. (18 Vict., cap. 22.) . . . . gallon | 0 | 7 | 2 |
| SUGAR, made in the United Kingdom is liable to the same duties of Inland Revenue as are chargeable on sugar imported.—*See* 18 Vict. cap. 22. | | | |

## COUNTERVAILING DUTIES. (1)

| | £ | s. | d. |
|---|---|---|---|
| Ether . . . . . gallon | 0 | 4 | 7 |
| Sweet spirits of nitre . . . . ,, | | | |
| Camphorated spirits . . . . . ,, | | | |
| Lavender water, and other perfumes, being spirits scented with essential oils, flowers, or other ingredients . . . . ,, | | | |
| Compound spirits of lavender . . ,, | | | |
| Spirits of rosemary . . . . . ,, | | | |
| ——— ammonia . . . . . ,, | | | |
| Sal volatile . . . . . ,, | 0 | 2 | 9 |
| Friar's balsam . . . . . ,, | | | |
| Compound tincture of benzoin . . ,, | | | |
| Tincture of asafœtida . . . . ,, | | | |
| ——— castor . . . . . ,, | | | |
| ——— kino . . . . . ,, | | | |
| ——— guaiacum . . . . ,, | | | |
| ——— myrrh . . . . . ,, | | | |
| ——— ginger . . . . . ,, | | | |
| Spirit varnishes . . . . . ,, | | | |
| Other tinctures and medicated spirits ,, | 0 | 1 | 10 |
| Made wines(2) . . . . . ,, | 0 | 0 | 2¾ |

(1) These duties are payable upon the articles specified, on their importation from Ireland into Great Britain, under 18 Vict., cap. 22.

Beer brought from the Isle of Man to pay a countervailing duty of 10*s.* per barrel.—G. O. No. 68, 1856.

(2) Sweets, or Made Wines, the produce of the Channel Islands, are to be charged with the following Countervailing Duties, viz.—If imported into England, 9d. per gallon; into Scotland, 4d. per gallon; and into Ireland, 2½d. per gallon; and an additional duty of ½d. per gallon, per Act 3 Vict. cap. 17, sec. 2, besides the proportionate countervailing duty of Excise on the per centage of Proof Spirit contained therein, after deducting 10 per cent. for vinous fermentation. B.M. 3 Oct., 1840, and 1 Feb., 1842.

# SHIPS' STORES.

Every foreign ship employed in carrying goods or passengers coastwise from one part of the United Kingdom to another, or from the islands of Guernsey, Jersey, Alderney, Sark, or Man, to the United Kingdom, or from thence to any of the said islands, or from one of the said islands to another, or from any part of one of those islands to any other part of the same, shall be subject, as to stores for the use of the crew and in all other respects, to the same laws and regulations to which British ships so employed are now subject.—18 & 19 Vict., cap. 96, s. 13.

Coasting vessels may not ship bonded goods as stores, and officers are not to act upon any "Request" until bond has been given.(1)—G. O. 18th May, 1839, and 19th Sept., 1843.

*Burden of Ship, and Duration of Voyage.*—Bonded stores may be shipped on board vessels of 50 tons burden at least(2), bound on a foreign voyage, the duration of which, out and home, will not be less than 40 days, provided such stores be borne upon the victualling bill, duly granted and shipped under the care of the proper officers.(3)—16 & 17 Vict., cap. 107, s. 140.

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(1) The crew of a vessel put back in distress were allowed to consume their stores of tea, coffee and sugar, the same being delivered out by the Tide Surveyor, during the vessel's detention in port.—B. O. 10th January, 1853, to Whitehaven.

(2) Bonded Stores may be shipped, duty free, on board foreign ships of war, and foreign merchant vessels bound to distant ports, or putting into ports in this country, on a voyage home, on like conditions to those prescribed in T. O. 14th March, 1845.—G. O. No. 43, 1849.

(3) Before a victualling bill is issued, the Searchers are to ascertain with regard to vessels taking cargo, that they are regularly entered outwards, and with respect to vessels in ballast, that the master's ballast declaration, has been produced.—B. M. 9th Jan., 1840.

*Vessels clearing Coastwise to take in Cargoes.*—On the clearance coastwise of vessels in London to take in cargoes for foreign parts, the Searchers are to apprise the Collectors and Controllers at the outports where the vessels may be bound, of the quantity and description of the goods shipped as stores, and that bond has been given that such stores shall not be consumed, nor any package opened or altered, until the vessel's final clearance. The Collectors and Controllers are in like manner to cause a similar communication to be made to the ports where the outward cargoes are to be taken on board, and the officers at such ports are to see that the same are on board.—B. M. 19th Feb., 1833.—See also G. O. No. 71, 1848.

*Surplus Stores*(1) are subject to the same duties and regulations as merchandize, and may be entered, on payment of the proper duties for the private use of the master, purser, or owner of the importing ship, or of any passenger to whom they may belong or may be warehoused for the future use of such ship, although the same could not legally be imported as merchandize.—16 & 17 Vict., cap. 107, s. 70.

(1) Steam vessels trading between the Channel Islands and this country may supply themselves at the former places with stores for the voyages from and to; but, on arrival here, any surplus stores the Tide Surveyor may consider needful shall be placed under seal on board, until the return voyage. —B. O. 27th Nov. 1850 (Southampton).

*Drawback Stores* shipped on board a British vessel clearing from one port in the United Kingdom for another British and a foreign port; the debentures for such stores should not be issued until a certificate shall have been received by the officers at the port of shipment from the Collector and Comptroller at the port whence the ship sailed on her foreign voyage, to the effect that such goods were actually on board at the time of her departure; and in any case in which the Collector and Controller shall receive a letter of advice of the shipment of drawback goods, and the vessel does not arrive within a reasonable time, they are not to fail to communicate the circumstance to the officers who had written.—G. O. No. 71, 1848.

Stores for the use of the crews on board British Colonial ships *victualled abroad* for the voyage to this country and back, whilst the crew remains on board, such portion may be delivered by the Tide Surveyor from under seal, from time to time, as may be necessary for the use of the crews whilst the vessels are re-loading; but no part of such stores may be landed under any circumstances, except in charge of an officer for deposit in the Queen's warehouse; and the indulgence not to extend to stores shipped from the bonded warehouses in this country.—G. O. No. 83, 1850.

*Spirits reported as stores* left on board vessels, whether British or Foreign, to be in future secured under official seal in a place on board, selected by the Tide Surveyor, and set apart for that purpose, instead of placing the seal on the packages themselves.—G. O. No. 108, 1845. But spirits, in excess of what may be deemed a fair allowance for present use on board foreign vessels resorting to the coast of the United Kingdom for the purpose of fishing are to be secured in the Queen's warehouse until their departure.—B. O. 29th Jan., 1842.

*Masters of vessels*, in rendering their reports, are cautioned against irregularities, as regards surplus stores, and informed that the provisions of the 50th s. of 16 & 17 Vict. cap. 107, will be strictly enforced in those cases in which it shall appear that such irregularities have resulted from a want of due caution on their part.—B. M. 16th Dec., 1843.

—— *Bond to be given* prior to the shipment of all goods (B. P. Rum included) that may be removed from the bonded warehouse for such purpose.—G. O. 13th Sept., 1843, and No. 124, 1847. When the employment of an officer for the purpose of following store goods may be necessary, the principle of charging the parties with a moiety only of his day's pay is affirmed in cases in which he may have been employed by the Crown during a part of the same day.—G. O. No. 44, 1847.

# A TABLE (

*Being the maximum quantities that may be shipped of Forei factured Goods, or upon Drawback: calculated for Kingdom to the several parts of the World, out and home*

| *For the Master, each Mate, and each Cabin Passenger Wine is allowed, and Beer for each Person on board.* | | | | | SEGARS,(2) NEGROHEAD, TOBACCO UNMANUFACTURED OR BRITISH MANUFACTURED TOBACCO.(3) | | *For each Person on boa* | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| WINE and BEER.(1) | | | SUGAR, REFINED. | | | | PEPPER. | | TEA (4). | |
| 1 quart per day. | | | 3 oz. per day. | | ½ oz. per day. | | 1/16 oz. per day. | | ¼ oz. per d | |
| DAYS. | galls. | gills. | lbs. | oz. | lbs. | oz. | lbs. | oz. | lbs. | oz |
| 40 | 12 | 16 | 9 | 6 | 0 | 12⅓ | 0 | 3⅔ | 0 | 12½ |
| 42 | 13 | 4 | 9 | 13⅓ | 0 | 13⅓ | 0 | 3⅔ | 0 | 13⅔ |
| 80 | 25 | 0 | 18 | 12 | 1 | 9 | 0 | 7⅓ | 1 | 9 |
| 90 | 28 | 4 | 21 | 1⅓ | 1 | 12⅓ | 0 | 8 | 1 | 12⅓ |
| 95 | 29 | 22 | 22 | 4¼ | 1 | 13⅔ | 0 | 8⅓ | 1 | 13⅔ |
| 100 | 31 | 8 | 23 | 7 | 1 | 15¼ | 0 | 8⅔ | 1 | 15¼ |
| 105 | 32 | 26 | 24 | 9¾ | 2 | 0¾ | 0 | 9⅓ | 2 | 0¾ |
| 110 | 34 | 12 | 25 | 12⅓ | 2 | 2⅔ | 0 | 9⅔ | 2 | 2⅔ |
| 120 | 37 | 16 | 28 | 2 | 2 | 5⅓ | 0 | 10⅔ | 2 | 5½ |
| 130 | 40 | 20 | 30 | 7⅓ | 2 | 8⅔ | 0 | 11⅓ | 2 | 8⅔ |
| 140 | 43 | 24 | 32 | 13 | 2 | 11¾ | 0 | 12⅔ | 2 | 11¾ |
| 150 | 46 | 28 | 35 | 2⅓ | 2 | 14⅔ | 0 | 13⅔ | 2 | 14⅔ |
| 160 | 50 | 0 | 37 | 8 | 3 | 2 | 0 | 14⅔ | 3 | 2 |
| 165 | 51 | 18 | 38 | 10¾ | 3 | 3⅓ | 0 | 14⅔ | 3 | 3¼ |
| 180 | 56 | 8 | 42 | 3 | 3 | 8¼ | 1 | 0 | 3 | 8¼ |
| 185 | 57 | 26 | 43 | 5¾ | 3 | 9¾ | 1 | 0⅓ | 3 | 9¾ |
| 190 | 59 | 12 | 44 | 8⅓ | 3 | 11⅔ | 1 | 0⅔ | 3 | 11¼ |
| 200 | 62 | 16 | 46 | 14 | 3 | 14⅓ | 1 | 1⅔ | 3 | 14⅓ |
| 210 | 65 | 20 | 49 | 3⅓ | 4 | 1⅔ | 1 | 2⅔ | 4 | 1¼ |
| 230 | 71 | 28 | 53 | 14⅓ | 4 | 7⅔ | 1 | 4⅓ | 4 | 7¾ |
| 240 | 75 | 0 | 56 | 4 | 4 | 11 | 1 | 5⅓ | 4 | 11 |
| 260 | 81 | 8 | 60 | 15 | 5 | 1¼ | 1 | 7⅓ | 5 | 1¼ |
| 270 | 84 | 12 | 63 | 4½ | 5 | 4⅔ | 1 | 8 | 5 | 4¼ |
| 360 | 112 | 16 | 84 | 6 | 7 | 0½ | 2 | 0½ | 7 | 0½ |
| 365 | 114 | 2 | 85 | 8¾ | 7 | 2 | 2 | 0¾ | 7 | 2 |
| 380 | 118 | 24 | 89 | 1 | 7 | 6¾ | 2 | 1⅔ | 7 | 6¾ |
| 400 | 125 | 0 | 93 | 12 | 7 | 13 | 2 | 3⅓ | 7 | 13 |
| 420 | 131 | 8 | 98 | 7 | 8 | 3¼ | 2 | 5⅓ | 8 | 3¼ |
| 430 | 134 | 12 | 100 | 12½ | 8 | 6¾ | 2 | 6⅔ | 8 | 6¼ |
| 450 | 140 | 20 | 105 | 7½ | 8 | 12⅔ | 2 | 8⅓ | 8 | 12½ |
| 700 | 218 | 24 | 164 | 1 | 13 | 10¾ | 3 | 14⅓ | 13 | 10¾ |

(1) Wine, in lieu of Spirits (1 pint Wine = ½ pint Spirits), may be shipped, or a proportion of each. When bottled in the warehouses, in cases of not less than one dozen reputed quarts; but duty-paid wine may not be shipped for drawback in less than three dozen reputed quart bottles on each occasion.—G. O. 1st April. 1834, & 18th Feb., 1836.

(2) The entire quantity to be shipped in one package.—B. O. 23rd Nov., 1832.

(3) Two pounds per lunar month for each non-commissioned officer or soldier embarked for foreign service are allowed. T.O. 4th Oct. 1845.

(4) The total allowance may be taken in either article—½oz. Tea being equivalent oz. of Coffee, Cocoa or Cocoa Paste.—G.O. 24th June, 1833.

*Goods, free of duty, from the Warehouses; and of British Manu-*
*duration of all officially-estimated Voyages from the United*
*The additional 25 per cent. to provide for casualties is included.*

*For each Person on board.*

| COFFEE or COCOA. | | SUGAR RAW, and MOLASSES.(1) | | DRIED FRUITS and RICE, of each. | | BUTTER, and CHEESE, | | VINEGAR. | | SPIRITS FOREIGN, OF BRITISH SWEETENED SPIRITS(2). | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 oz. per day | | $2\frac{2}{7}$ oz. per day. | | $4\frac{4}{7}$ oz. per day | | 4 oz. per day. | | $\frac{2}{7}$ gill per day | | 1 gill per day. | |
| lbs. | oz. | lbs. | oz. | lbs. | oz. | lbs. | oz. | galls. | gills. | galls. | gills. |
| 3 | 2 | 7 | 2 | 14 | 5 | 12 | 8 | 0 | 14 | 1 | 18 |
| 3 | $4\frac{1}{2}$ | 7 | 8 | 15 | 0 | 13 | 2 | 0 | 15 | 1 | $20\frac{1}{2}$ |
| 6 | 4 | 14 | 4 | 28 | 9 | 25 | 0 | 0 | 28 | 3 | 4 |
| 7 | $0\frac{1}{2}$ | 16 | 1 | 32 | 2 | 28 | 2 | 1 | 0 | 3 | $16\frac{1}{2}$ |
| 7 | $6\frac{3}{4}$ | 16 | 15 | 33 | 14 | 29 | 11 | 1 | 1 | 3 | $22\frac{1}{2}$ |
| 7 | 13 | 17 | 13 | 35 | 11 | 31 | 4 | 1 | 3 | 3 | 29 |
| 8 | $3\frac{1}{4}$ | 18 | 12 | 37 | 8 | 32 | 13 | 1 | 5 | 4 | 3 |
| 8 | $9\frac{1}{2}$ | 19 | 10 | 39 | 4 | 34 | 6 | 1 | 7 | 4 | $9\frac{1}{2}$ |
| 9 | 6 | 21 | 6 | 42 | 14 | 37 | 8 | 1 | 10 | 4 | 22 |
| 10 | $2\frac{1}{2}$ | 23 | 3 | 46 | 7 | 40 | 10 | 1 | 14 | 5 | $2\frac{1}{2}$ |
| 10 | 15 | 25 | 0 | 50 | 0 | 43 | 12 | 1 | 18 | 5 | 15 |
| 11 | $11\frac{1}{2}$ | 26 | 12 | 53 | 9 | 46 | 14 | 1 | 21 | 5 | $27\frac{1}{2}$ |
| 12 | 8 | 28 | 9 | 57 | 2 | 50 | 0 | 1 | 25 | 6 | 8 |
| 12 | $14\frac{1}{4}$ | 29 | 7 | 58 | 14 | 51 | 9 | 1 | 27 | 6 | 14 |
| 14 | 1 | 32 | 2 | 64 | 4 | 56 | 4 | 1 | 31 | 7 | 1 |
| 14 | $7\frac{1}{4}$ | 33 | 0 | 66 | 3 | 57 | 13 | 2 | 2 | 7 | 7 |
| 14 | $13\frac{1}{2}$ | 33 | 14 | 67 | 11 | 59 | 6 | 2 | 4 | 7 | $13\frac{1}{2}$ |
| 15 | 10 | 35 | 11 | 71 | 6 | 62 | 8 | 2 | 7 | 7 | 26 |
| 16 | $6\frac{1}{2}$ | 37 | 8 | 75 | 0 | 65 | 10 | 2 | 11 | 8 | $6\frac{1}{2}$ |
| 17 | $15\frac{1}{2}$ | 41 | 1 | 82 | 2 | 71 | 14 | 2 | 17 | 8 | $31\frac{1}{2}$ |
| 18 | 12 | 42 | 13 | 85 | 11 | 75 | 0 | 2 | 21 | 9 | 12 |
| 20 | 5 | 46 | 6 | 92 | 13 | 81 | 4 | 2 | 28 | 10 | 5 |
| 21 | $1\frac{1}{2}$ | 48 | 3 | 96 | 6 | 84 | 6 | 3 | 0 | 10 | $17\frac{1}{2}$ |
| 28 | 2 | 64 | 4 | 128 | 9 | 112 | 8 | 4 | 0 | 14 | 2 |
| 28 | $8\frac{1}{4}$ | 65 | 2 | 130 | 5 | 114 | 1 | 4 | 2 | 14 | 8 |
| 29 | 11 | 67 | 13 | 135 | 11 | 118 | 12 | 4 | 7 | 14 | 27 |
| 31 | 4 | 71 | 6 | 142 | 3 | 125 | 0 | 4 | 14 | 15 | 20 |
| 32 | 13 | 75 | 0 | 150 | 0 | 131 | 4 | 4 | 22 | 16 | 13 |
| 33 | $9\frac{1}{2}$ | 76 | 12 | 153 | 9 | 134 | 6 | 4 | 25 | 16 | $25\frac{1}{2}$ |
| 35 | $2\frac{1}{2}$ | 80 | 5 | 160 | 11 | 140 | 10 | 5 | 0 | 17 | $18\frac{1}{2}$ |
| 54 | 11 | 125 | 0 | 250 | 0 | 318 | 12 | 7 | 26 | 27 | 11 |

(1) Cane-juice, or Syrup, may be substituted in any desired proportion not exceeding $2\frac{2}{7}$ oz.; or, in Temperance Ships, 3 oz. per diem.—G. O. No. 21, 1851.

(2) One-fifth of the quantities of Brandy is permitted to be shipped on board Temperance Ships for medicinal purposes.—G.O. 3rd July, 1849.

British, Scotch, or Irish mixed in bond with Colonial Spirits may be shipped as stores, but shall be deemed Foreign.—B. O. 5th Jan. 1839.

Colonial Rum, or British Spirits bonded with the Excise, should be in the proportion of one-half part of the spirits shipped.—G. O. 31st July, 1838.

*Cargo used as Stores—Penalty.*—If it shall appear at any time that goods shipped from the warehouses as cargo, have been used as stores[1], or otherwise disposed of during the voyage, and not accounted for to the satisfaction of the Commissioners of Customs, the bond entered into will be put in suit, and the full penalty enforced.—B. M. 29th March, 1843.

*Ships' Stores removed to another Port.*—All legal sized packages of warehoused goods, forwarded from one warehousing port to another, shall be forwarded under the ware-

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(1) *Surplus Stores* of one vessel may be transferred to any other vessel, on compliance with the usual regulations, and subject also to the restrictions of the 140th sec., 16 and 17 Vict. cap. 107.—G. O. 2nd May, 1835.

—— requiring documentary proof of produce, may be admitted to entry, upon the master making declaration on the warrant that they are of British Possession produce.—B. O. 6th June, 1832.

—— Rum, the surplus stores of ships from a British Possession, may be admitted to entry at the low duty, provided the officers can certify, by endorsement on the warrant, that it is the produce of a British Possession in America; the master also making proof that the same was shipped in the United Kingdom as stores.—B.O. 4th Dec., 1845.

—— on board vessels in English ports from Scotland or Ireland.—*Regulations affecting*, see Inland Revenue G.O. 26th July, 1849.

—— on board any importing vessel about to proceed coastwise only, must be placed under seal, and a particular account thereof transmitted to the Collector or Controller, at the port of destination; and whenever the quantity of high-duty goods appears excessive, a special bond must be required.—G.O. No. 116, 1845.

—— *British Biscuit*, may be passed duty free by the Tide Surveyors upon the master making a declaration that the article is British; such declaration to be annexed to the Tide Book and the number of packages to be noted therein.—G.O. No. 62, 1850.

—— Biscuits being returned stores, and biscuits shipped as stores.—See G.O. No. 132, 1845, G.O. 25th April, 1843, and 8th Feb., 1844.

—— The unconsumed stock of Tobacco injured by the voyage may be delivered for re-manufacture upon bond being given to return the same into the warehouse within a limited period for re-shipment as stores.—T. O. 6th Sept., 1833.

The Board having adverted to the regulation established at this port by minute of the 23rd February, 1843, with the view of relieving the Tide Surveyors from the intervention to which they were subjected in the execution of their ordinary duties by queries from the Jerquer's office, arising out of discrepancies between the quantities of stores reported and those found on board, direct that at the time of rummage the Tide Surveyors should call on the Master to account for any such discrepancies, and if satisfied, make a memorandum to that effect at the foot of the rummage account; or, if otherwise, forthwith report the circumstance, that the necessary steps may be taken before the departure of the vessel upon another voyage.—G.O. No. 116, 1848.

housing regulations; and all packages less than the legal size, and all packages removed as stores from a warehousing port to a port not a warehousing port, shall be removed under special bond.(1)—G. O. 23rd July, No. 80, 1845.

*Spirits and Tobacco removed to Ports not Warehousing Ports in illegal packages.*—Packages of Spirits and Tobacco, containing less than the legal quantity, may be removed to ports not warehousing ports for those articles, upon special bond for their shipment as stores within three months, and payment of duties upon any deficiencies; the officers at the port of removal to apprise the Collector and Comptroller at the port of destination of the delivery of the goods, and of the circumstances under which it has been allowed. This regulation is not intended to prevent the shipment of stores in illegal sized packages on board vessels proceeding from one port to another, and intended for use upon the foreign voyage from such second port.—G. O. No. 36, 1848.

*Repacking for Stores*, is confined to the following articles, and in no case are the goods allowed to be repacked into smaller quantities than those specified against each. viz.(2):—

| | Packages. | | Packages. |
|---|---|---|---|
| Black or Green Tea . . | 7 lbs. | Rice . . . . . | 56 lbs. |
| Raw Sugar . . . . . | 56 „ | Almonds out of the shell | 7 „ |
| Refined Sugar . . . . | 28 „ | Ditto in the shell. . . | 28 „ |
| Currants or Raisins (3) . | 14 „ | Butter . . . . . | 28 „ |
| Tobacco . . . . . | 14 „ | Cheese . . . . . | 14 „ |
| Cigars (4) . . . . . | 4 „ | Cocoa . . . . . | 28 „ |
| Raw Coffee . . . . . | 28 „ | Spirits, viz.: (5)—Brandy | |
| Molasses . . . . . | 56 „ | Rum, Geneva . . . | 5 galls |

(1) Stores for a particular ship at another port, are to be treated as direct exportations and removed under special bond, in like manner as stores removed to places which do not possess bonding privileges under the G. O. No. 80, 1845, a certificate from the officer of the revenue having cognisance of the shipment, that the goods have been put on board the vessel being deemed sufficient proof of their exportation. In each case it is to be stated on the bond and request notes that the delivery has taken place under the conditions of this minute, G,O. No. 83, 1852. Form of Bond contained in G.O. No. 12, 1853.

(2) This order does not apply to cases where, with reference to the number of the crew and the duration of the voyage, so large a quantity of each article may not be required.—G. O. No. 45, 1844.

(3) As boxes of raisins are weighed on importation at five in a draft, they may be delivered for stores on the average weight of five instead of weighing each box separately.—B. M. 31st July 1850.

(4) Cigars allowed to be shipped in packages of 2 lbs.—B. O. 17th Oct., 1848, No. 507.

(5) See G.O. No. 100, 1849, for regulations respecting the shipment thereof.

# STORES.

A list of the average number of Days at which may be estimated the duration of a Voyage from the United Kingdom to the different Ports enumerated, and back.

| Ports. | Days. | Ports. | Days. | Ports. | Days. |
|---|---|---|---|---|---|
| Abo | 100 | Botany Bay | 420 | Coquimbo | 400 |
| Algiers | 120 | Batavia | 400 | Chili | 360 |
| Almeria | 100 | Corunna | 80 | Calcutta | 400 |
| Azores Islands | 80 | Cadiz | 90 | Columbo | 365 |
| Alicant | 110 | Carlscrona | 100 | Ceylon | 365 |
| Altea | 110 | Carthagena | 100 | Cuddalore | 400 |
| Antigua | 180 | Cape de Verde Islands, viz.:— St Antonia, St. Vincent, St. Jago, | 100 | China | 420 |
| Augustine's Bay | 150 | | | Canton | 420 |
| Ancona | 160 | | | Dantzic | 100 |
| Alexandria | 180 | | | Drontheim | 100 |
| Ascension Island | 240 | | | Delaware Bay | 130 |
| Archipelago Isles | 180 | Ceuta | 120 | Demerara | 150 |
| Annabona | 180 | Canary Isles | 95 | Dominica | 180 |
| Archangel | 120 | Christiana | 100 | Davis's Straits | 240 |
| Australia | 420 | Copenhagen | 100 | Embden | 42 |
| Alexandretta | 180 | Cette | 130 | Elbing | 95 |
| Aquapulco, Mexico | 450 | Civita Vecchia | 130 | Elsineur | 100 |
| Bremen | 42 | Corsica, Isle of | 130 | Elba Isle | 130 |
| Bayonne | 80 | Cayenne | 180 | Essequibo | 180 |
| Bilboa | 80 | Cape Hayti | 210 | Faro Islands, North Sea | 100 |
| Bordeaux | 80 | Charlestown | 120 | Faro Island, Canaries | 95 |
| Bergen | 100 | Chesapeake Bay | 120 | Ferrol | 80 |
| Bona | 120 | Cuba | 210 | Fayal | 80 |
| Bornholm | 100 | Curaçoa | 180 | Fernando Po | 180 |
| Barcelona | 110 | Cronstadt | 100 | Falkland Islands | 240 |
| Bay of Roses | 110 | Candia, Isle of | 160 | Friendly Islands | 420 |
| Baltimore | 120 | Cephalonia | 160 | Gottenburgh | 100 |
| Bahama Isles | 150 | Corfu Isle | 160 | Gibraltar | 100 |
| Barbadoes | 180 | Calabar | 180 | Genoa | 130 |
| Berbice | 180 | Cape Coast Castle | 200 | Grenada | 180 |
| Bermuda | 120 | Carthagena, Spanish Main | 240 | Guadaloupe | 180 |
| Boston | 120 | Cape St. Mary | 180 | Greek Islands and Greece | 180 |
| Bahia | 200 | Constantinople | 180 | Gallipoli | 180 |
| Brazils | 200 | Columbia River | 700 | Greenland Fishery | 180 |
| Buenos Ayres | 240 | Cumana | 240 | Goree | 190 |
| Bay of Campeachy | 240 | Cyprus | 180 | Guayaquil | 420 |
| Barcelor | 365 | Cape of Good Hope | 240 | Gaugapatam | 400 |
| Bombay | 365 | Callao | 400 | | |
| Bengal | 400 | | | | |

STORES, continued:

| Ports. | Days. | Ports. | Days. | Ports. | Days. |
|---|---|---|---|---|---|
| Hamburgh | 42 | Manilla | 420 | Rome | 130 |
| Heligoland | 42 | Mangalore | 365 | Rhode Island | 180 |
| Hayti | 210 | Masulipatam | 400 | River Gambia | 190 |
| Halifax | 120 | Mocha | 365 | Rio Grande | 200 |
| Havana | 200 | Nantz | 80 | Rio Janeiro | 200 |
| Honduras | 240 | Newfoundland | 120 | Salee | 120 |
| Hudson's Bay | 240 | North Bergen | 100 | Stettin | 100 |
| Hobart Town | 400 | Naples | 130 | Stockholm | 100 |
| Iceland | 100 | Narbonne | 130 | St. Antonio } Canary Isles | 95 |
| Ivica | 110 | Nice | 130 | St. Jago } Canary Isles | 95 |
| Italy | 130 | Nevis | 180 | St. Vincent } Canary Isles | 95 |
| Isle of Sable | 120 | Nova Scotia | 120 | St. John's, Newfoundland | 120 |
| Ionian Isles | 130 | New York | 120 | St. Mary's | 95 |
| Islands in the Archipelago | 130 | New Brunswick | 120 | St. Michael's, Azores | 80 |
| Isle of France and Bourbon | 270 | New Port | 120 | St. John's, New Brunswick | 120 |
| Jamaica | 210 | New Providence | 160 | St. Andrew, ditto | 125 |
| Java | 400 | New Orleans | 190 | Salerno | 130 |
| Konigsberg | 100 | New Guinea | 400 | Sardinian Isle | 150 |
| Lisbon | 80 | New South Wales | 400 | St. Andero | 80 |
| Lubec | 100 | New Zealand | 400 | St. Ubes | 80 |
| Leghorn | 130 | Negapatam | 400 | Susa | 120 |
| Long Island | 130 | Oporto | 80 | Savannah | 150 |
| La Guayra | 240 | Odessa | 240 | Syracuse | 140 |
| La Conception | 400 | Otaheite | 420 | St. Augustine's Bay | 150 |
| Lima | 430 | Owhyhee | 420 | St. Bartholomew | 180 |
| Ladrones | 400 | Petersburgh | 100 | St. Croix | 180 |
| Maalstroom | 100 | Pillau | 100 | St. Christopher's | 180 |
| Malaga | 100 | Placentia Harbour | 120 | St. Domingo | 210 |
| Madeira | 90 | Port Saint John, Newfoundland | 120 | St. Eustatia | 180 |
| Memel | 100 | Port-au Prince, Hayti | 210 | Sr. Lucia | 180 |
| Mogadore | 120 | Palermo | 130 | St. Martin | 180 |
| Majorca | 110 | Pensacola | 100 | St. Thomas | 180 |
| Minorca | 110 | Philadelphia | 120 | St. Vincent | 180 |
| Marseilles | 130 | Porto Rico | 210 | Salonica | 280 |
| Messina | 130 | Providence, Bahama Islands | 160 | Santa Martha | 240 |
| Montreal | 150 | Pernambuco | 190 | St. Salvadore, or Bahia | 200 |
| Malta | 140 | Porto Bello | 240 | St. Sebastian | 210 |
| Martinico | 210 | Para | 185 | Senegal | 180 |
| Mariegalante | 180 | Panama | 420 | Sierra Leone | 180 |
| Miramichi | 180 | Peru | 400 | Scandaroon | 180 |
| Montserrat | 180 | Philippine Islands | 420 | Syra | 180 |
| Maranham | 180 | Pondicherry | 400 | Smyrna | 180 |
| Monte Video | 230 | Pelew Islands | 420 | St. Helena | 240 |
| Madagascar | 270 | Quebec | 150 | Sydney, N. S. Wales | 400 |
| Mexico | 450 | Queen Anne's Point | 180 | Sumatra | 400 |
| Mauritius | 270 | Rochelle | 80 | Society Islands | 420 |
| Madras | 400 | Revel | 100 | Swan River | 365 |
| Malabar | 365 | Riga | 100 | Singapore | 365 |
| Malacca | 400 | Rugen. | 100 | Surat | 365 |

STORES, continued:

| Ports. | Days. | Ports. | Days. | Ports. | Days. |
|---|---|---|---|---|---|
| Sandwich Isles | 420 | Trinidad | 180 | Venice | 160 |
| South Sea Fishery, | 4 years | Tobago | 180 | Vera Cruz | 260 |
| Tangiers | 120 | Trieste | 160 | Venezuela | 240 |
| Trinity Bay | 120 | Truxillo | 410 | Valdivia | 400 |
| Tunis | 120 | Timor | 420 | Valparaiso | 400 |
| Tarragona | 110 | Tellicherry | 365 | Van Diemen's Land | 360 |
| Tonningen | 42 | Tranquebar | 400 | Wyburg | 100 |
| Toulon | 80 | Trincomalee | 380 | Zara | 160 |
| Tripoli | 120 | Vigo | 80 | Zea | 160 |
| Teneriffe | 95 | Valentia | 110 | Zante Isle | 160 |
| Tortola | 180 | | | | |

NOTE.—For such places as are not included in the aforegoing list, the same allowance should be granted as is given to the place situated nearest thereto.

# RENT ON STORES.

## RENT IN THE QUEEN'S WAREHOUSES.

The Board, having had under consideration the various Orders issued in regard to the Rent on Goods deposited in the Queen's Warehouses, and deeming it expedient to consolidate them, order that the same be rescinded; and that the following Rates be adopted, under the provisions of the Act 16 & 17 Vict., cap. 107, sec. 10, subject to the regulations hereinafter mentioned, viz.:—

| | £ | s. | d. |
|---|---|---|---|
| | Per Week. | | |
| On Firkins of Butter . . . . . each | 0 | 0 | 1 |
| On Packages of baggage, and on small packages of presents, &c., viz.—Boxes, Kegs, Jars, &c., Empty Casks, Bundles of Mats, and of empty Sacks, all Samples, and Wines, Spirits, or other Liquids, not ex. one gallon . . each package | 0 | 0 | 2 |
| On Packages of Wine, Spirits, or other Liquids, ex. one gallon, and not ex. twenty gallons . . . . each package | 0 | 0 | 4 |
| —— exceeding twenty gallons . . . each package | 0 | 0 | 6 |
| On Cheese, loose . . . . . the ton | 0 | 2 | 0 |
| On all other Packages and Goods, not ex. sixty cubic feet, each package, or when loose . . . . . each parcel | 0 | 0 | 4 |
| —— exceeding sixty and not ex. eighty cubic feet each package, or when loose . . . . . each parcel | 0 | 0 | 8 |
| —— exceeding eighty and not ex. one hundred cubic feet, each package, or when loose . . . . . each parcel | 0 | 1 | 0 |
| And for every ten cubic feet in addition thereto . . . | 0 | 0 | 6 |
| On Stores of Naval Officers, and Surplus Stores from Merchant Vessels, deposited for security of duties, viz.:— | | | |
| *Packages of Wines, Spirits, Cordials, and other Liquids.* | | | |
| Under two gallons . . . . . each package | Nil. | | |
| Two gallons, and under six gallons, . . . . ,, . | 0 | 0 | 1 |
| Six gallons and upwards . . . . . ,, | 0 | 0 | 2 |

| RENT continued— | £ s. d. Per Week. |
|---|---|
| *Packages and Parcels of Dry Goods—* | |
| Not requiring one cubic foot of space, each package or parcel | Nil. |
| One foot, and not above two cubic feet " " | 0 0 1 |
| Exceeding two cubic feet " " | 0 0 2 |

NOTE.—*In any case however, in which the same party deposits several Packages of surplus Stores, amounting altogether to two gallons or upwards of liquids, or of dry goods requiring one cubic foot of space or upwards, Rent is to be charged accordingly, although each Package may be of less content than two gallons, or require less space than one cubic foot.*

That all Goods not being Baggage or Stores, be allowed to remain three clear days in the Warehouse free of rent, to afford parties a sufficient time to examine and clear the same. That Baggage of Passengers and surplus Stores, not being Stores of Naval Officers, be allowed to remain a week free of Rent, exclusive of the days of receipt and delivery; but if any Goods, Baggage, or Stores, not being the Stores of Naval Officers, be not cleared within the periods above specified, the Rent shall commence from the day on which the same were received.

That Rent be not charged on Stores forming the remains of the Sea Stock of Naval Officers paid off from Her Majesty's Ships, until the same shall have been in the Warehouse twelve months. That in cases in which the Board's Orders for delivery be not complied with, and the goods taken away within 14 days from the date of the Order, Rent be charged for the time they remain after that period. When the fraction of a week does not exceed 3 days, no Rent to be charged for such fraction, but if exceeding 3 days, then Rent to be charged for a week.—G. O. No. 75, 1851.

| TOBACCO RENT IN LONDON. | s. d. |
|---|---|
| For every hogshead when deposited in the warehouse . . | 2 0 |
| For every hogshead when taken out of the warehouse, viz. :— | |
| For any period not exceeding five years . . | 2 0 |
| Exceeding five years and not exceeding six years . | 6 0 |
| And for every year, or part of a year beyond that period . | 4 0 |
| *On each Seron, Bale, &c. not ex.* 150 *lbs. weight.* | |
| For any period not exceeding five years . . . . | 0 9 |
| For every year or part of a year, ex. 5 years, and not ex. 6 years | 2 3 |
| For every year, or part of a year, beyond 6 years—B.O. 10 Dec. 1836 | 1 6 |
| Cuttings of Damaged Tobacco, in the warehouse beyond 14 days after repacking, per package(1)—B.O. 25 Feb., 1830. | Per week. 0 4½ |
| TOBACCO RENT AT THE OUTPORTS.(2) | |
| For every hogshead, . . . . . | 0 1½ |
| *To commence at the expiration of* 18 *months from the date of warehousing the same.* — T. O. 19th March, 1830. | |
| If remaining in the warehouse beyond 14 days after reweighing each package—29 Geo. 3, cap. 68, s. 56. . . . | 0 6 |

(1) The Rent of 4½*d.* per week to be charged only when the amount does not exceed the sum payable on the original package.—B.M. 5th May, 1842.

(2) No rent is charged on Tobacco at any of the ports in Ireland.

# A TABLE OF THE RATES

TO BE

## CHARGED FOR RENT UPON GOODS

WAREHOUSED IN THE

## CROWN'S PREMISES IN IRELAND (1).

| List of Goods. | Rent per Week. | | |
|---|---|---|---|
| | s. | d. | |
| Almonds, per barrel | 0 | 1 | each |
| —— per bale under 4 cwt. | 0 | 1½ | each |
| —— per box | 0 | 0½ | each |
| Anchovies, per barrel | 0 | 4 | per score |
| —— per keg | 0 | 4 | per score |
| Apples, per barrel | 0 | 0½ | each |
| Biscuits in bags, about 1 cwt. | 0 | 0½ | per bag |
| Baggage, Passengers', per package | 0 | 1 | each |
| Barley, Pearl, barrel or keg | 0 | 0½ | each |
| Bottles, empty, per hamper | 0 | 1 | each |
| Books, per box | 0 | 1½ | each |
| —— per pack or chest | 0 | 2 | each |
| Cheese, Parmesan, tub or case | 0 | 1 | each |
| —— loose | 0 | 4 | per ton |
| Capers, per barrel | 0 | 0½ | each |
| Cantharides, per case under 4 cwt. | 0 | 2 | each |
| Currants, per butt | 0 | 3 | each |
| —— per pipe | 0 | 2 | each |
| —— per carroteel | 0 | 1½ | each |
| —— per barrel | 0 | 1 | each |
| Coffee and Cocoa | 0 | 8 | per ton |
| Cocoa Shell | 0 | 6 | per ton |
| Candles, per case | 0 | 1 | each |
| Earthenware, per case or crate | 0 | 1½ | each |
| Figs, drum | 1 | 0 | per 100 |
| —— ⅓ and ¼ drums | 0 | 6 | per 100 |
| —— frails | 1 | 0 | per 100 |
| Flour | 0 | 2¼ | per ton |
| Ginger, per bag | 1 | 3 | per 100 |
| Grapes, per cask or jar | 2 | 0 | per 100 |
| Hats, Leghorn, per case or tub | 0 | 1½ | each |
| Hops, per bag | 0 | 1½ | each |

(1) As revised and approved by B. O. 15th Aug., 1846.

| List of Goods. | Rent per Week | | |
|---|---|---|---|
| | s. | d. | |
| Hops, per pocket | 0 | 1 | each |
| Herrings, per barrel | 2 | 0 | per 100 |
| Iron | 0 | 1 | per ton |
| Isinglass | 0 | 4 | per ton |
| Lead | 0 | 1 | per ton |
| Liquorice, per case or barrel | 0 | 1 | each |
| — Root, per bale, under 2 cwt. | 0 | 1 | each |
| Leather, per bale | 0 | 1 | each |
| Mats, per bundle, 10 mats | 0 | 4 | per 100 bls. |
| Molasses, per puncheon | 0 | 2 | each |
| Nutmegs, per cask | 0 | 1 | each |
| Nuts, per bag | 1 | 6 | per 100 |
| Oil, per half-chest | 0 | 3 | per score |
| — per common jar | 0 | 2 | each |
| — per half-jar | 0 | 1½ | each |
| — Olive, in casks | 0 | 4 | per tun |
| — Seed, in casks | 0 | 4 | per tun |
| — Palm | 0 | 3 | per tun |
| Onions, per bushel or basket | 0 | 0½ | each |
| Oranges and Lemons, per chest | 0 | 1 | each |
| — per box | 0 | 0½ | each |
| Olives, per keg, about 4 gallons | 0 | 0¼ | each |
| Paper, per bale or chest | 0 | 1 | each |
| Prunes and French Plums, per cask, 5 to 7 cwt. | 0 | 1½ | each |
| — 2 to 3 cwt. | 0 | 1 | each |
| — per chest, about 1 cwt. | 2 | 0 | per 100 |
| — per half-chest | 1 | 2 | per 100 |
| — per quarter-chest | 1 | 0 | per 100 |
| — per chest, containing Cartoons | 0 | 1 | each |
| Plums, Portugal, in boxes about 3lbs. each | 0 | 4 | per 100 |
| Pill Boxes, per vat | 0 | 4 | each |
| Pimento, per bag | 2 | 0 | per 100 |
| Pepper, per bag | 0 | 0½ | each |
| Peas, per tierce | 0 | 1 | each |
| — per bag, 4 bushels | 0 | 0½ | each |
| Rice, per tierce or barrel | 0 | 1 | each |
| — per bag | 2 | 0 | per 100 |
| Raisins, per barrel | 0 | 1 | each |
| — per half-barrel | 0 | 0½ | each |
| — Denia and Valentia boxes | 2 | 0 | per 100 |
| — half and quarter-boxes | 1 | 0 | per 100 |
| — frails and baskets | 1 | 0 | per 100 |
| — Malaga boxes | 1 | 0 | per 100 |

| List of Goods. | Rent per Week. | | |
|---|---|---|---|
| | *s.* | *d.* | |
| Raisins, Malaga half and quarter-boxes | 0 | 6 | per 100 |
| —— frails and baskets | 1 | 0 | per 100 |
| Slate Pencils, per case or cask | 0 | 1 | each |
| Steel | 0 | 2 | per ton |
| Silk, per bale | 0 | 2 | each |
| Soap, per case, under 2 cwt. | 0 | 1 | each |
| Shot | 0 | 2 | per ton |
| Seeds, Onion and Canary, per bag, under 2 cwt. | 0 | 0½ | each |
| —— Clover, per bag or cask | 0 | 0¼ | each |
| Sugar, per hogshead | 0 | 2 | each |
| —— per tierce | 0 | 1½ | each |
| —— per barrel | 0 | 1 | each |
| —— per box (1) | 0 | 1 | each |
| —— per bag | 2 | 6 | per 100 |
| —— refined in bulk (2) | 0 | 4 | per ton |
| Tallow, Russia | 0 | 1 | per ton |
| Toys, per vat, large | 0 | 4 | each |
| —— chests, large | 0 | 3 | each |
| —— ,, small | 0 | 2 | each |
| Tea, per chest, not ex. 130 lbs. weight (3) | 0 | 0½ | each |
| —— exceeding 130 lbs. | 0 | 1 | each |
| Vermicelli, per case, under 1 cwt. | 0 | 1 | each |
| —— under 56 lbs. | 0 | 0½ | each |
| —— under 28 lbs. | 0 | 0¼ | each |
| Vinegar, per pipe | 0 | 2 | each |
| —— per hogshead and tierce | 0 | 1 | each |
| Wine and spirits, butt, pipe or puncheon | 0 | 3 | each |
| —— per hogshead | 0 | 1½ | each |
| —— per quarter-cask | 0 | 1 | each |
| —— in cases (4) | 0 | 1 | per case |
| Square Timber | 0 | 0½ | per load |
| Deals | 0 | 2 | per 120 |
| Pipe Staves | 0 | 9 | per 1200 |
| Hogshead, ditto | 0 | 6 | per 1200 |
| Barrel, W. I. and Hogsheads, ditto | 0 | 4 | per 1200 |
| Lathwood | 0 | 3 | per fathom |

*Other goods not enumerated, of the like weight or bulk, to be charged in proportion to these rates. The rent upon goods housed to commence from the day of the ship or vessel beginning to discharge; twenty-five per cent. to be deducted from the rent for all time exceeding 52 weeks.*

(1) B. O. to Cork, 17th Aug., 1848. (2) B. O. 30th April, 1852.
(3) B. O. to Cork, 8th Jan., 1847. (4) B.O. to Cork, 9th May, 1848.

# RUSSIA COMPANY'S DUES (1).

The importer of goods from any place within the limits of the trade of the Russian Company; that is to say, from Archangel, Cronstadt, Narva, Onega, and St. Petersburgh (2), is required to make a declaration at the time of entry to the following effect:—

"I do declare, upon the oath I have taken to the Russia Company, that the goods above mentioned were shipped on account of a freeman or freemen of the Company, or on account of a native subject or subjects of Russia, and that no other person, to my knowledge or belief, is either directly or indirectly concerned therein."

| | | s. | d. |
|---|---|---|---|
| Aniseed | cwt. | 0 | 3 |
| Ashes, Pot and Pearl | ton | 0 | 4 |
| Books, bound | cwt. | 0 | 2 |
| Bristles | dozen lb. | 0 | 0½ |
| Cantharides | 100 lb. | 1 | 0 |
| Caviare | cwt. | 0 | 2 |
| Copper | ton | 0 | 4 |
| Cordage | cwt. | 0 | 2 |
| Corn | quarter | 0 | 0½ |
| —— Flour and Meal | cwt. | 0 | 0½ |
| Castoreum | lb. | 0 | 1 |
| Down | 100 lbs. | 0 | 4 |
| Feathers for beds | cwt. | 0 | 4 |
| Flax | ton | 0 | 4 |
| Glue | cwt. | 0 | 1 |
| Hair, Cow, or Ox | cwt. | 0 | 2 |
| —— Horse | cwt. | 0 | 2 |
| Hemp | ton | 0 | 3 |
| Hides, dry and undrest, | cwt. | 0 | 1 |
| ——wet, red or Muscovy, | each | 0 | 0½ |
| Iron | ton | 0 | 2 |
| Isinglass | cwt. | 0 | 2 |
| Junk and Rope | ton | 0 | 2 |
| Linen ...for every 100*l.* value | | 1 | 0 |
| Mats | 100 | 0 | 2 |
| Oakum | ton | 0 | 3 |
| Pitch and Tar | last | 0 | 2 |
| Resin | cwt. | 0 | 1 |
| Rhubarb | lb. | 0 | 1 |
| Saltpetre | cwt. | 0 | 1 |
| Seed (except Aniseed) | qr | 0 | 0½ |
| Skins, viz., Bear Skins | each | 0 | 2 |
| —— Squirrel, timber of 40 skins | | 0 | 1 |
| —— Ermines | timber | 0 | 2 |
| Skins, continued: | | s. | d. |
| —— Kolinski and Badger | timber | 0 | 1 |
| —— Hare Skins | 1000 | 0 | 2 |
| —— Fox Skins | 100 | 0 | 4½ |
| —— Sables | timber | 1 | 6 |
| —— Swan Skins | piece | 0 | 1 |
| —— Wolf | skin | 0 | 1½ |
| Tallow | ton | 0 | 3 |
| Tongues | 100 | 0 | 2 |
| Tow | ton | 0 | 4 |
| Wax, Bees' | cwt. | 0 | 2 |
| Wood, viz.:— | | | |
| —— Balks, ex. 5 inches sq. | 120 | 0 | 4 |
| ..... under 5 inches sq. | 120 | 0 | 3 |
| —— Battens | 120 | 0 | 1 |
| —— Clap Boards | 120 | 0 | 1 |
| —— Deals and Deal Ends | 120 | 0 | 3 |
| —— Fir Timber | load | 0 | 1 |
| Wood, viz., Firewood, | fathom | 0 | 1 |
| —— Handspikes | 120 | 0 | 1 |
| —— Lathwood | fathom | 0 | 1 |
| —— Mast, great | each | 0 | 2 |
| .....middle & small, | each | 0 | 1 |
| —— Oak Boards | 120 | 0 | 5 |
| ..... Plank | load | 0 | 3 |
| ..... Timber | load | 0 | 2 |
| —— Oars | 120 | 0 | 4 |
| —— Paling Boards | 120 | 0 | 1 |
| —— Spars | 120 | 0 | 2 |
| —— Staves | 120 | 0 | 1 |
| —— Wainscot Logs | load | 0 | 2 |
| Wool | cwt. | 1 | 0 |

(1) Goods not rated in this Table, are to pay ½ per cent. according to the value, on the declaration of the importer.

(2) All persons trading from those places to the United Kingdom are required to become freemen of the Russia Company (the expense of which is 8*l.*), for which purpose, application must be made to Thomas Cope, Esq., the Secretary, Custom House, London.

# LONDON TONNAGE DUTIES.

(4 & 5 Wm. IV., cap. 32.)

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NOTE.—The collection and management of these duties are now placed under the sole control of the Corporation of London.—12 & 13 Vict., cap. 90, ss. 41 & 42.

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For every Ship or other Vessel entering Inwards or clearing Outwards in the Port of London, from or to any of the following Countries or Places, there shall be paid for every ton of her Burden, viz. :—

| | s. | d. |
|---|---|---|
| Africa | 0 | ¾ |
| America, any part of | 0 | ¾ |
| Antwerp | 0 | ½ |
| Azores, any of | 0 | ¾ |
| Baltic Sea, any country or place within | 0 | ½ |
| Brabant | 0 | ½ |
| Bremen | 0 | ½ |
| Canary Islands, any of | 0 | ¾ |
| Channel Isles | 0 | ½ |
| China | 0 | ¾ |
| Courland | 0 | ½ |
| Denmark | 0 | ½ |
| East Indies | 0 | ¾ |
| Finland | 0 | ½ |
| Flanders | 0 | ½ |
| Florida | 0 | ¾ |
| France, within Ushant | 0 | ½ |
| ——— any other part of | 0 | ¾ |
| Germany | 0 | ½ |
| Gibraltar | 0 | ¾ |
| Greenland | 0 | ¾ |
| Hamburg | 0 | ½ |
| Holland | 0 | ½ |
| Holstein | 0 | ½ |
| Lapland, any part of | 0 | ½ |
| Livonia | 0 | ½ |
| Louisiana | 0 | ¾ |
| Madeira Islands, any of | 0 | ¾ |
| Mediterranean or Adriatic Sea, any place within, or bordering on or near | 0 | ¾ |
| Mexico | 0 | ¾ |
| Norway | 0 | ½ |
| Pacific Ocean, any place within, or bordering on or near | 0 | ¾ |
| Poland | 0 | ½ |
| Portugal | 0 | ½ |
| Prussia | 0 | ½ |
| Russia, any part of | 0 | ½ |
| Spain, any part of | 0 | ¾ |
| Sweden | 0 | ½ |
| West Indies | 0 | ¾ |
| And any other place to the southward of 25 degrees of north latitude | 0 | ¾ |

## TONNAGE DUTIES IN LONDON, continued.

(4 & 5 Wm. IV., cap. 32.)

### Coastwise.

For every ship or other vessel trading Coastwise between the Port of London and any other port or place in Great Britain, Ireland, the Orkneys, Shetland, or the Western Islands of Scotland, for every voyage in and out of the said port, one halfpenny per ton.

### Exemptions under the above Act.

Any Ship or Vessel coming to or going coastwise from the Port of London, or to any part of Great Britain, unless such Ship or Vessel shall exceed 45 tons register tonnage.

Any Vessel bringing Corn Coastwise, the principal part of whose cargo shall consist of Corn.

Any Fishing Smacks, Lobster and Oyster Boats, or Vessels for Passengers.

Any Vessel or Vessels or Craft, navigating the River Thames above and below London Bridge, as far as Gravesend only.

Any Ship or Vessel entering Inwards or Outwards in Ballast.(1)

### Exemptions under Treasury and Board's Orders.

Any Vessel whose Cargo shall consist only of Flour and Malt.—T. O. 30th March, 1818.

Any Vessel whose Cargo shall consist principally of Corn and Flour—B. M. 15th Dec. 1828.

### Exemptions under Act 8 & 9 Vict., cap. 86, s. 139.

Any Vessel entering Inwards or clearing Outwards, in cases where the cargoes are reported for exportation, and ultimately leaving the Port without breaking bulk, or taking in merchandise for exportation.

## ORPHAN DUES

PAYABLE ON

## WINE IMPORTED INTO LONDON.

| | s. | d. |
|---|---|---|
| Cape and Madeira, the pipe ... ... .. ... ... ... ... | 1 | 10 |
| French, the hogshead ... ... ... ... ... ... ... | 1 | 0 |
| Lisbon, the pipe ... ... ... ... ... ... ... ... | 2 | 3½ |
| Portugal, the pipe ... ... ... ... ... ... ... ... | 2 | 3 |
| All other sorts, the pipe ... ... ... ... ... ... ... | 2 | 2 |
| The above wines, when imported in cases, per case ... ... ... | 0 | 3 |

(1) Ships laden with chalk or slate only shall be deemed to be in ballast.—16 & 17 Vict., cap. 107, s. 145.

THE

# WATERSIDE PRACTICE

## OF THE CUSTOMS,

## AS FOLLOWED IN THE PORT OF LONDON.

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The Waterside Practice of the Customs is the practical application of the laws and regulations governing that important branch of revenue, and naturally varies with the changes that are from time to time made in those laws and regulations. Hence, to transact Customs' business correctly, it is indispensable that precise and accurate information, both as to the duties and to the formulæ governing their assessment, should be had. In so far as the merchant is concerned, the business mainly resolves itself into the entering, examining and clearing of his goods from the custody of the Crown; and the design of this section of the work is to render these processes familiar, by furnishing the requisite forms, describing how, when and where, report, entry and clearance may be made, explaining the duties of the Landing Department generally, as pursued on the River at the various Docks, Quays, Examination Floors, Baggage and Bonding Warehouses, Wood Yards, &c.; and exhibiting the nature and purposes of the documents employed, the particulars required, with the modes of assessing, computing and recording accounts of goods and merchandize imported.

To accomplish this object in the clearest manner, it has been deemed advisable to follow the natural order:—With importations, to trace the vessel and cargo from the period of arrival in port, through the successive processes as they arise, until her discharge is completed; and with exportations, to indicate the necessary proceedings, from the entry outwards, until the vessel's final clearance.

Importation, as legally defined, takes place immediately the importing ship comes within the limits of the port; and the "time of a ship's arrival," is that at which the Report thereof shall, or ought to, have been made. Exportation is, in like manner, determined to be the time at which goods shall be shipped on board an export vessel; and final clearance, the time of her departure.

*Ships' Reports.*

The Master (1) of every merchant vessel, within 24 hours of entering the port of arrival, is bound, under a penalty of £100, to Report his cargo to the Chief Officer of Customs, agreeably to the particulars set forth in the 50th section of the Customs Consolidation Act. The chief officer of any ship in commission from her Majesty or any foreign state, having foreign goods on board, is required, in like manner, to deliver an account in writing under his hand, and to the best of his knowledge, of the description and particulars of such goods. Before, however, the master is allowed to report, he must declare, before some person duly authorised by the Postmaster-General, that he has delivered at the Post-office all letters that were on board his ship. And likewise, he must, under a penalty of £20, and the further sum of £10 for each alien not included in the declaration, truly declare to the number of aliens on board, or landed from his ship.

At the time of making his report, the master is to deliver, if required, to the Collector or Comptroller, the Bill of Lading, or a copy thereof, for every part of the cargo, and to answer such questions as shall be put to him, as to the ship, cargo, crew and voyage. (2)

*Entries.* (3)

So soon as a vessel has reported, the importers, agents, or consignees of the cargo, having been advised by receipt of Bills of Lading, or other intimation, may each enter their several goods. A latitude of 14 days is allowed by law for this purpose; but, in order to clear the vessels more speedily, *Sight Entries* are permitted to the master or owner of any ship lying alongside the Legal Quays, or Sufferance Wharves, south of the Thames from London Bridge, eastward to Deckhead, under such general description as is contained in the Report, for any goods that shall have not been entered by the owners thereof within 48 hours from the day of report, (or earlier, if a briefer limit be set forth on the Bill of Lading,) upon condition that perfect entry be made by the proprietor within one

(1) The Collector of Customs may refuse to admit any person to act as Master of a ship, unless the name appears upon the Certificate of Registry. All particulars, however, required to entitle Vessels, Masters and Seamen to British privileges, will be found embodied in the Merchant Shipping Consolidation Act.

(2) The Master, Officer, Crew or Passengers, retaining letters after the delivery of the ships' letters to the Post Office, shall forfeit £5 for each letter; and for detaining letters after demand by the Officer of Customs or person authorized by the Postmaster General, £10 for each.

(3) Goods generally are liable to seizure for being landed without entry (for exceptions, see 16 and 17 Vic. cap. 107, s. 49, p. 71); and packages uncleared from the Queen's Warehouse are sold after the expiry of the following periods: viz., Merchandise, 3 months; Passengers' Baggage, 6 months; and Ships' Surplus Stores, 12 months.

month from the date of landing. Goods so circumstanced, are only liable to seizure for inaccuracy of entry after the lapse of a month, or after the proprietor's perfect entry has been passed. If perfect entry be not made at the end of a month, or a delivery order obtained, the goods may then be sent to the Queen's Warehouse, and dealt with as if landed by "Bill of Sight." (B. M., 1st June, 1850.)

Under similar circumstances, *Imperfect Warehousing Entries* may be passed by the several Dock Companies. They have also a power, after the lapse of seven clear days from the date of report upon *Dock Order*, to land, examine and warehouse all goods uncleared from ships discharging on their premises. The articles set forth in the 41st section of the Customs Consolidation Act must be duty-paid on their first entry; and merchants are required to pass perfect prime warrants, when fully cognizant of the contents of their packages; but, when ignorant of the precise description, quantity or value of their goods, they may avail themselves of Sight Entries, which entitling parties to a prior examination, enables them to make proper perfect entry. All Entries are passed in the Long Room of the Custom House. In London, those for Tea and Coffee are passed at the third branch; those for goods, when duty is paid on the prime entry, and for Tobacco also, at the first branch; those for goods other than Tobacco, Tea and Coffee, from the warehouse at the second branch; and those for goods from the warehouse, for Free Goods; for goods entered for Transhipment, by Bill of Sight, by Bill of Store, or by Baggage Sufferance, at the fourth branch. At the same time, Landing Orders for all prime entries may be obtained, either from the Registrar presiding over the fourth branch, or the one at the station where the goods are examined; as may best suit the convenience of the importer.

Every entry should contain the particulars set forth in the 56th section of the Customs Consolidation Act, the quantities being specified in words at length, where such are required. In Warehousing Entries, however, the quantities need not be expressed, and the description may be of a general kind, as "Sugar," or "Silks," when various qualities may be embraced. Yet, in strictness, every entry is legally invalid, unless the goods are described therein under the denominations, characters and circumstances by which they are chargeable with duty. Also, when a value is required to be stated, the importer, or his agent, is to subscribe a declaration verifying such value. False declarations render the parties making them liable to a penalty of £100. Entries may be classed as perfect and imperfect. *Free Warrants*, *Bills of Store*, *Baggage Sufferances*, *Prime Duty-paid*, *Post Duty-paid*, and *Prime Bonding Warrants* or *Entries*, are perfect for the goods and quantities described thereon. *Sights*, *Dock Orders* and *Imperfect Warehousing Entries* passed agreeably to report, require to be completed within limited periods, either by duty-paid or bonding entries. Dock Orders are simply requests from the Dock authorities to the Customs Registrar at the station for permission to land the goods specified thereon. *Baggage Sufferances* and *Bills of Store* are single documents. *Sight* and

*Warehousing Entries* require an accompanying bill or counterpart, in which the quantities may be expressed by figures, or in brief. *Duty Entries*, both prime and post, and *Free Entries*, require two bills, in brief. The second bill for free goods is termed a *Duplicate*, and is used for statistical purposes. It is attached to the Blue-book or Order, that a return of the quantities landed may be made thereon; after which, it is forwarded to the Examiner without delay.

*Free Entries* for goods not imported in bulk, require correct particulars of the packages and goods, but quantities are not imperative; when these are inserted agreeably to the Bill of Lading, however, the discharge is facilitated. It is usual to enter an amount presumably sufficient to cover the importation, or to furnish returns thereof within 14 days after the examination.

*Bills of Store* should specify generally the nature of the returned British goods; how, when and whence exported and re-imported. The particulars of export may be obtained by giving proper reference to the Searcher, and the back of the bill may be regarded as his certificate of the exportation. The owner endorses the Bill in the form of an entry, and makes his declaration at the foot in the presence of the Collector. Thus prepared, it is presented to the Registrar (4th branch), for a Landing Order, and is thence forwarded to the Landing Officers, who, finding the goods correspond, deliver them; or, if disagreeing with the endorsement, detain them.

*Baggage Sufferances* are granted for the landing and examination of packages of apparel and personal effects not discharged at the Baggage Warehouses. The forms are obtainable at the Report Office Long Room, and require only a description to be inserted. They should then be presented to the Registrar of the fourth branch, for a landing order; and upon examination, if there be no articles chargeable with duty, the packages are forthwith delivered; but if dutiable articles are found, perfect entry must be passed either by duty-paid or bonding warrant.

*Prime Duty-Paid Entries* should describe the goods as rated in the table of duties, with the precise quantities of each: and, should such quantities not cover the importation,—save for corn, and goods paying duty by tale,—a *Post Entry*, referring to the prime duty-paid, and embracing like particulars, may be passed for such differences as are shown by the examination to exist:—For corn and taleable articles, a second prime entry must be passed. On the contrary; when duty in excess is paid upon the prime, *an Over Entry*, or *a Special Certificate*, may be obtained for a return of the overpaid amount.

*Prime Bonding Entries* should contain like particulars, but the quantities need not be inserted; and in addition, the place of bonding must be specified. After the examination, such goods are forthwith transferred from the custody of the Landing-Waiter to that of the Locker; delivery orders being granted for them by the warehouse-keeper, on receipt of proper "Home Consumption Warrants," "Export Entries," or "Removal notices." For either of the latter purposes, bond is previously required, to ensure their due disposal. Upon removal from one port for re-warehousing at

another, in addition to the endorsement of the quantity of goods received into the warehouse, on the entry, any increase or decrease must be noted. For goods so removed and constructively warehoused, an additional bill is required from the party entering them, that the above particulars may be endorsed by the Landing officers, and transmitted to the Examiner. Notwithstanding goods are entered to be warehoused, they may yet be delivered, on proper entries being passed, for home use or exportation, before they are housed.

*Sight Entries* allow merchants a prior examination of their goods in the presence of proper officers, to enable them, when from lack of sufficient information they are otherwise unable, to make perfect entry. With a declaration of this inability from the proprietor or his agent, the face of a Sight should bear the usual particulars, with the description of packages and contents as borne upon the Bill of Lading and Ship's Report; for the latter item, the utmost license is permissible. "Merchandize," "Silks," "Contents unknown," or, indeed, a blank may be left, if no better description be given by the Bill of Lading. Therein they differ from prime Bonding Warrants; for although in the latter case general terms may be employed, such as "Sugar," when embracing varied qualities and ratings of that article, or, "Silk Manufactures," when ribbons, piece goods and manufactured articles,—all separately rateable,—are included; yet if other goods be found not fairly coming under the general term used in warehousing entries, they would be considered unentered and treated accordingly: but as respects Sight entries no such detention would ensue.

The several entries for each station are forwarded to the Registrar, who, under the directions of the Landing Surveyor, appoints the officers to their special duties. Duty-paid Baggage Warrants he forwards direct to the officer for that service. Other entries, for goods to be discharged by the Landing Department, are entered by his clerks into official books destined to contain the officers' examinations, or Customs' accounts raising the charge for duty, &c.,—bonding warrants exclusively into *Red*, other entries into *Blue Books*. Nevertheless, in the blue books are inserted *Short Copies*, or abstracts of all Warehousing entries and examinations, for the special information of the Jerquer to enable him to check the returns of the cargo; the red books when completed by the Landing Waiter and compared by the Registrar, being forwarded to the Controllers of warehousing accounts, who thence take charge and issue final orders for the delivery of such goods. The blue books pertaining to the separate voyage of each ship, when returned complete by the Landing Waiter, are collected together; the various documents such as the report, warrants, lighter notes and Board's papers are collated, and the whole carefully examined by the Registrar, to ascertain that the cargo has been fully discharged and properly accounted for; they are then passed over to the Jerquer to be finally examined and stored.

*Landing Examinations.*

All goods imported must be examined [1] either wholly, or in part, that their qualities and ratings may be known and properly returned. The importer having lodged his documents, according to their nature, obtains an order from the Registrar directed to the Tide-waiter in charge of the importing vessel, to deliver the goods after the examination of his Surveyor, if they be such as are permitted to be discharged by the Water-guard department afloat; to tranship them; to unlade them into craft for transhipment; or, to discharge them direct, or by lighter, at such authorised dock, wharf, or legal quay as is named in the order, that they may be there examined and cleared. The examinations then commence, of goods in transit for immediate transhipment, by the searchers; of those permitted by B. M., 16th June, 1853, by the Officers of the Water-guard, and of all others by the Landing Officers.

In the assessment for duty, the practice is to take weighable goods at, or as near a net weight, as can conveniently be done, having regard to the preservation of the goods, and a due dispatch of business. At the Queen's warehouse, packages are opened and re-packed by *Customs' Weighers;* elsewhere, the duty of bringing goods to the scale; opening for examination; repacking or sorting them; is done by, or at the expense of the merchant. For delicate goods, and average net weighing, decimal weights are now used at the discretion of the Landing Surveyor.

In weighing, the scale should preponderate on the goods' side, except in the case of tobacco, when the weight side should incline—1 lb. when the weight does not exceed 450 lbs., and 2 lbs. when above that quantity, being deducted from each package for draft. In taring, however, a standing beam is received. All proper deductions having been taken and the examination completed, the account should be made up and left in the particular weight or measure, by which the article is rated to duty.

*Bullion, Diamonds, Fresh Fish of British taking* imported in British vessels, and *Lobsters* however taken, being admissible *without Report* or *Entry*, their examination is recorded in special books for the purpose kept at each station and lodged with the Registrar.

*Transhipment.*

To avoid obstruction to commerce, goods reported in transit are treated with greater liberality than general merchandize: whilst the importance this branch of trade has rapidly assumed, fully justifies the exceptional regulations so applied.

The documents necessary to such transactions are four in number, viz., 1st. A duplicate copy of the import ship's report, so far as the

[1] The Commissioners of Customs in special cases, have permitted packages of baggage and personal effects to be exported on bond without examination, when an endorsement of the contents of each package was given.

particular goods for transhipment are concerned: this must be certified at the Report Office, 2nd. A bill as under:—

TRANSHIPMENT SHIPPING BILL.

| Export Ship. | British or Foreign and if Foreign, the Country. | Master's Name. | Port or Place of Destination. |
|---|---|---|---|
| | | | |

*Importer ex.* ———, ——— *Master,* @ ———.

| Marks. | Nos. | Description of Packages. | Quantity or Value and Description of Goods. |
|---|---|---|---|
| | | | |

This is the only bill *demanded* by the Customs, except for Tea, Spirits or Tobacco, when a duplicate is essential, to provide for identification on re-introduction. Exporters, however, frequently require a document to supply the place of a cocket,(1) and a duplicate Shipping Bill should then be furnished. No endorsement is required on either, as the face of the Bill gives all necessary particulars to the Searcher for the shipment. 3rd. A Bond Note, or, as it may now be regarded, an Entry Outwards, containing particulars of both export and import ships, and the total of the goods to be exported, described agreeably to their ratings in the Tariff. 4th. An order from the Registrar to the Tide-waiter, to deliver the goods specified from import ship into the custody of the Searcher at the station where the export ship is lying. A Pricking Note generally accompanies the foregoing; but, as that document is not required for use until the arrival of the goods at the export station, it may be there supplied by the Searcher.

Having completed his bond, and obtained certificate to the abstract of report, the exporter lodges the whole of the above documents with the Registrar at the fourth branch, who compares them, especially ascertains that the order and export papers agree with the duplicate report, in proof of having done which, he initials the latter, and records the exact time thereon. The Registrar then signs, stamps and presents the delivery order to the exporter, to enable him to obtain possession; and, after registration, forthwith despatches the remaining documents by the official messenger to the Searcher at the

(1) Certificates required by the exporter in any particular form, or under the name of Cocket, to be so prepared and denominated.—16 & 17 Vict. cap. 107, s. 126.

station where the export vessel lies, there to await the arrival of the goods. From the import ship, an officer (obtained on application to the Tide Surveyor, but in all cases paid for by the exporter) accompanies the packages, and remains in charge thereof, until they are either received on board the export ship, or secured by the Searcher. On reaching the station, the lighterman immediately delivers his lighter note to the Searcher, who endorses thereon the exact time of its receipt; and after visiting the lighter, and ascertaining that the packages are correct, signs, stamps and delivers the Pricking Note (indicating thereon any packages that may require to be landed for examination) to the lighterman, who delivers it with the goods to the person in charge of the ship.

According to circumstances and convenience, the Searcher's partial examination, if necessary, can be made either on shore, or on board the craft or the export vessel, and the record thereof given upon the Shipping Bill. He may, however, if satisfied with the external appearance of the packages, send them on board unexamined, and make them shipped in the usual manner. When complete, he forwards the Shipping Bill to the principal Searchers at the Custom House, the Bond Note, with a certificate of shipment endorsed, and Duplicate Report, to the Registrar, who transfers them, with the other papers and books of the ship, to the Jerquer for final examination.

Transhipment goods shut out, may be removed for transfer to another export ship by licensed carmen or lightermen, but a fresh set of documents will be required for their shipment.

### *Free Goods.*

A large proportion of Free and many low-duty Goods are permitted to be delivered by the Waterguard Department at the ship's side or on land: the exact returns for such, may be furnished by Merchants, Wharfingers or Dock Companies before or within 14 days after examination; the Crown officers satisfying themselves by examination that other goods are not passed therewith, or in lieu thereof; and when in doubt as to the character of the goods, tide-surveyors are directed to apply to the landing-surveyor on the station for information. After obtaining particulars, the tide-surveyors endorse free-bills in the registrar's office, but forward their tally and examination-books to the jerquer direct. When free goods not in bulk, are examined by landing-waiters, it is necessary to call the landing-surveyor's attention to them before delivery, in order that he may check the correctness of the rating, and notify his inspection in the landing book.

### *Partial Examinations.*

All Free and certain low-duty Goods, when the contents are properly endorsed on tne warrant, may be delivered upon a partial examination. When *Goods for exportation only* are entered by sight, it is usual to open all the packages, but a perfect examination

of contents is not insisted on. The importer having obtained sufficient information thereby, to perfect by bonding entry, restricts the goods *for exportation only*, and they are warehoused accordingly.

*Bonding Entries, for exportation only*, with an endorsement describing the packages and contents of each, as regards the quantities and tariff ratings of all the articles contained therein, are thus treated. A selection at discretion, say about one package in ten, is made by the Landing Surveyor and examined by the Landing-waiter; when, if found corresponding, the account is rendered agreeably to the endorsed particulars, and the whole number warehoused. But, if the contents disagree with the endorsement, then the entry loses its privilege, the whole number of packages must be fully examined and warehoused according to the contents found. Goods warehoused for exportation only, are not admissible for home consumption without the prior sanction of the Board of Customs, and after full examination. To such of them also as pay duties ad valorem the Landing Surveyor's attention should be specially called at the time of examination; and his initials affixed to the account prior to bonding.

### *Sight Entries.*

*A Bill of Sight*, as before observed, is a provisional authority for the landing of the goods for examination by the importer or his agent, and legally within three clear days of the date of landing, perfect entry thereof must be made. But when a satisfactory reason is assigned in writing for the indulgence, such period may be extended other three days at the discretion of the Landing Surveyors, and farther by the Commissioners of Customs. As the examinations are completed, sights may be perfected by endorsing the exact weight, tale, gauge, measure or value of the several ratings of the goods in any of the packages, and disposing of them by either mode of perfect entry, or partially by each. Every separate endorsement will require proper corresponding bills and to be passed through the Long Room of the Custom House, thence becoming each a perfect warrant. The earlier ones must be headed "in part of sight;" the final one, "in full of sight." And when sights are perfected in full, if any goods be omitted, they are deemed unentered and treated accordingly. To give despatch deposits of money sufficient to cover the amount of duty due upon sight goods may be made with the proper officer of Customs, and delivery obtained prior to passing the perfect entry; but, if the amount so lodged be insufficient to satisfy the whole duties due upon any single package, no part of such package may be delivered. The deposit, however, may be rendered sufficient if the necessary sum be tendered within the hours of business. As the officer has no definite intimation of contents, in order to obtain accurate particulars for checking the perfect entry, a thorough examination of each package should be made, save when the goods are to be warehoused for exportation only. The examination is usually made at the same time, and in conjunction with the merchant, but this is by no means an imperative practice. The officer, however, should make himself fully acquainted

with the varieties, quantities, qualities, proper ratings, and values of the goods. Packages of baggage brought by sight entry to the examination floors, when no charge for duty is raised, may be delivered by endorsement of contents upon the sight, countersigned by the landing-officers without reference to the Long Room.

### *Goods Undervalued.*

When, upon examination, the officers disagree with the declared value the importer has placed upon his goods, they detain them; giving the party notice in writing of the difference required, and within twenty-four hours report the circumstances to the Board. The Board of Customs have seven days from the date of detention, within which to determine the question. If they regard the importer's valuation as satisfactory, the goods are delivered upon the entry passed. If they concur in the valuation of the officers, the goods may be retained for the use of the Crown; the Commissioners paying to the importer the declared value, with five per cent. additional, and the amount of duties paid. Or, upon application, they may allow the importer to amend his entry upon such conditions as to them may seem fit.

### *Surplus Stores,*

Not merchandise nor excessive—although not legally importable as merchandise,—may be entered for private use, or warehoused for future use as ships' stores, by the master, owner, purser, other officer, or any passenger of the ship; and are examined and otherwise placed on the same footing as general merchandise.

### *Abatements for Damage.*

A remission of duty, proportioned to the amount sustained, is granted on all goods damaged by the voyage, except those articles specially excluded by the 76th section of the Customs Consolidation Act. The claim must be made whilst the goods remain in the custody of the Crown, and within four days of their first examination—saving, on such goods as have been landed under a Dock Company's or master's imperfect entry, then from the time that the perfect entry is passed. Declarations from the proprietor that the goods were shipped in sound condition, and from the master that such damage was received after shipment and before landing in the United Kingdom, must be appended. A claim embodying these conditions being furnished, the Landing Officers proceed to survey the goods, and agreeing with the merchant, report the proportion of allowance to which they consider them entitled. Or, in case they deem themselves incompetent to determine, or the merchants should be dissatisfied with the proposed abatement, a reference is made through the Collector and Controller to two disinterested merchants experienced in such goods, who survey them and subscribe

a declaration of the irreclaimable amount of damage by which in their estimation the goods are lessened in their true value. This allowance having been submitted and approved by the Board, is granted by damage certificate when duty has been paid on importation, or deducted from the entry for home consumption, if the goods have been warehoused. The proprietor of warehoused goods, in the event of fire or other *inevitable* accident, may not claim for any loss he may sustain from the Customs; but, the duties may be remitted by the Commissioners when goods are lost or destroyed by any *unavoidable* accident, on ship board, in landing, in receiving into the warehouse, or in the warehouse.

*Seizures.*

Official forms are provided, which, with a duplicate receipt, the officer fills up and sends with the seized goods to the Queen's Warehouse. The warehouse-keeper, retaining the one bearing the officer's signature, signs and returns the other receipt, to be appended to the official book to account for the disposal of the package. In the more important seizures, however, after lodging the goods in the Queen's Warehouse, the circumstances should be fully and specially communicated to the Board, and their directions sought when needed.

*Goods usually weighed net.*

| | |
|---|---|
| Books, | S raw and Chip Hats, |
| Metals, | Do. Platting, with 2 per cent. allowance for bands, |
| Opium from Turkey, with 2 per cent. allowance for chaff adhering thereto. | Segars, |
| | Tobacco, |

Cheese from Holland, when loose, is generally weighed in tubs, baskets, barrows, or on frames, whose tares have been previously taken and recorded. Butter, Raisins, drums of Figs, bags of Pepper, Sugar, Coffee, and small packages, are weighed 5, 10, or more in a draft according to their size and weight.

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## SUMMARY.

From the preceding pages it will be noted, that the parties principally occupied in the transaction of Customs' business are ship masters and importers, with their brokers and agents, on the one hand, and Customs' Officers on the other. And the more important duties of each may be thus generally defined:—

*On Importation.*—Of the master entering port to engage a pilot; to bring-to at the appointed boarding station; to take or send his ship without delay to her moorings; and himself forthwith to report the cargo at the Custom House.

Of the Merchant.—To enter, land, examine, clear or bond his goods at the proper times and places, with due regard to the established forms and business regulations.

Of the Officers.—To take care that the laws and regulations affecting vessel and merchandise are fully complied with; to examine and properly assess to duty the several articles imported; to see that all goods reported or landed are duly accounted for; to detain for the Board's directions all packages improperly, or not reported; to seize goods surreptitiously introduced; and generally to protect the merchandise under their survey, and by all available means prevent smuggling.

*On Exportation.*—Of the master, to enter his vessel outwards after the final discharge of her inward cargo; to receive on board only such packages as are cleared for shipment according to the established regulations; and, when loaded, to attend at the Custom House to attest the Content and take proper clearance papers authorising the ship's departure from the port.

Of the Merchant.—To give bond for the due exportation of all goods, whether merchandise or stores, intended to be shipped from the bonded warehouses, as also for all drawback goods; to furnish correct shipping bills and documents with his exports: to produce the required goods for examination, and otherwise comply with the warehousekeeper's and searcher's regulations.

Of the Officers.—To see that all the requisitions of the law are punctually fulfilled, and that its forms are complied with; to test frequently by examination the *bona fides* of export transactions; to ascertain that the quantities and qualities of export goods, more especially those entitled to drawback, are correctly described; to satisfy themselves that all packages represented to be on board are really shipped; and finally, to make up the documents, take the master's declaration to the Content, and clear the vessel outwards for her intended voyage.

# EXPORTS

THE Customs' Regulations affecting exports and imports differ in many material particulars: the practical application of the former branch is entrusted to a special division selected from the general body of landing officers, designated Searchers, and the nature of their important business in connection with the lading of outward-bound ships, be it Stores or Merchandise, will, it is hoped, be readily gleaned from the following observations and descriptions.

Searchers superintend the shipment of all descriptions of goods exported as merchandise; exciseable articles upon which bounty or drawback is allowed; and bonded goods, free of duty from the warehouses, shipped as stores for the use of vessels proceeding to foreign parts. Before allowing such goods to be shipped, they should satisfy themselves that the requisitions of the Consolidation Act, s. 119, as regards times, places and conditions of shipment shall have been observed; that the export vessel is of legal tonnage; has been entered outwards; and that, as a general rule,—prior to lading,—her inward cargo has been entirely discharged. But, as many ships will not float safely when empty, and it is often wished to lade heavy goods at the bottom in lieu of ballast; upon certificate from the Tide Surveyor that the vessel requires stiffening, and upon entry of the goods outwards, the Searchers may issue a stamped note, or Stiffening Order, authorizing the receipt of such cargo before her discharge inwards is completed.(1)

*Merchandize—how exported.*—Merchandize is legally exported upon Shipping Bill; or, the merchant's account of his goods described agreeably to the list at p. 194; with the following exceptions:—Goods going to the Baltic, which require a Cocket, and to be shipped as heretofore.—Tea, Spirits and Tobacco, which require a duplicate shipping-bill, equivalent to a cocket, in order to protect them from seizure, in case the export vessel is driven back by stress of weather upon the British coasts; likewise, it is optional for merchants wishing to establish the British character of their goods abroad, to furnish a duplicate shipping-bill for that purpose with any goods; when the shipments are completed, these duplicate bills to be officially attached to the ship's papers.

For British, duty-paid and other free goods the shipping-bill, endorsed with correct particulars agreeably to the classified list (2), and

(1) B. M. 19 July, 1848.

(2) See "List of Articles of British produce usually exported," p 194.

EXPORTS, continued:

a declaration of their several values, signed by the exporter or his representative may be sent direct to the searchers, and a pricking note obtained for their shipment; but for other goods, the shipping-bill must be first presented in the Long Room of the Custom House.

Bonded goods, goods entitled to drawback (1) on exportation, goods exportable under special rules and restrictions, and British wrought plate require bond to be given for their due exportation. To the shipping-bill then is added a Bond Note, and for warehoused goods a Locker's Order and Slip: also, when removed by a licensed carman from one dock or station to another, a Dandy Note. These documents are delivered to the warehouse-keeper, in whose custody the goods may be, and after examining and signing them, he returns to the party the shipping-bill, locker's order and dandy note, if there be one, retaining the bond note and slip.

In case bonded goods are to be cleared from the station where they lie, the documents received from the warehouse-keeper, together with a pricking note properly filled up, are presented to the Searcher. He compares them, and, if correct, countersigns the Locker's order, authorising him to deliver the goods for shipment; and on receiving them, if found in every respect to correspond with the endorsements on the bill, permits the shipment. In the event of the vessel loading at another station, the goods are delivered into the charge of a licensed lighterman or carman. If the former, with a black, if the latter, with a red, pricking note (2), properly signed and stamped, as authority for the master to receive the goods on board his ship, the lighterman giving a receipt on the face of the shipping bill for the goods he undertakes to convey. On removal by a licensed carman, the dandy-note, bearing the exact time of departure endorsed, is given to him; which, immediately upon arrival with the goods, he delivers to the Searcher's Shipping Officer, that a notification of the precise time of arrival may be made thereon, by which means the Searcher is apprised how long the goods have been in transit—an important particular in determining the strictness of his examination previous to allowing their shipment.

The shipping bill, and pricking note, having reached the Searcher, the goods, after being examined on the bill, are shipped. The par-

(1) Drawbacks are of three kinds, viz.;—Paid import duties of Customs drawn back on exportation; Bounties, or allowances to British manufactures upon exportation; and Revenue duties on home manufactures returned upon exportation. Of the latter class, the stamp duties on Plate are payable at Goldsmith's Hall, but the debentures are prepared and issued by the Customs. For Table of Drawbacks see p. 122.

(2) A Black Pricking Note is used when goods are removed by water, and a Red Pricking Note when shipped from the quay.

Partial Shipments (such as Deals, &c.).—In cases where a second pricking-note cannot be obtained, the locker should endorse the part delivered upon the original pricking-note, so that it may accompany the lighter to the ship, andebu dly receipted.—B. O. 26th Nov., 1849.

EXPORTS, continued:

ticulars on the dandy-note are compared with those on the locker's order—which, having been returned to the warehouse-keeper, with the locker's attestation, must be forwarded officially to the Searcher, who, signing it when correct, returns it to the warehouse-keeper, as a notification of the shipment of the goods, that they may be discharged from his books, and the merchant's bond subsequently cancelled.

The restrictions on the exportation of goods entitled to drawback of Customs or Excise will be found in sections 122 to 135 of the Customs Consolidation Act; and those upon Gold and Silver Plate (1) at page 123. The claimant of Excise drawback must give notice of his claim to the Officer of Excise, and produce to the Searcher a document describing the goods, signed by him, upon which the Searcher may certify the shipment when complete, and transmit it back to the Excise Officer.

*Goods imported for immediate transhipment.*—The merchant having complied with the requisitions of the B. M. 18th May, 1850. &c., and given bond, proceeds to enter his goods outwards. The shipping-bill, bond-note and a certified copy of the vessel's inward report, so far as concerns the goods to be transhipped, he delivers to the Registrar at the fourth branch, and obtains from him an order for their discharge from the vessel, into the charge of a Tide-waiter, who is on no account to leave the goods. Upon arrival at the Docks or Station, the Lighterman acquaints the Searcher, who forthwith visits the lighter, and satisfying himself as to the safety and identity of the goods, by either a superficial or partial examination (2), as the particular case may seem to require, issues a pricking note for their delivery into the export vessel. When made shipped, the shipping-bill is forwarded to the Clearing Searchers, the bond-note and duplicate-report to the Registrar of the Station, which he forwards, with the ship's other documents, to the Jerquer. For further particulars, see "Transhipment of Goods," in "*Miscellaneous Orders*," and also at page 149.

*Goods reported inward for exportation in the same ship.*—The master shall give the Searcher a certified copy of the report of all such; which, if the goods be found to correspond, shall be signed by the Searcher and filed with the ship's papers.

*Stores for Shipment.*—For bonded stores, and goods shipped as stores subject to drawback, the master or owner signs, in the presence of the Searcher at the principal office, a request note specifying accurately the goods he requires for the use of his vessel; and having

(1) Plate examined for drawback in London and forwarded for shipment to an outport—for form of Land Carriage Cocket, see G.O. No. 90, 1853.

(2) The examining Searcher should be careful that the endorsements of contents on the Shipping-bills be in accordance with the requisitions of the service, as, where deficient, it will be the Examiner's duty to call upon the Searcher to supply that which is needed. B. O. 12th April, 1854.

EXPORTS, continued:

given bond for their proper disposal, a black and a red store bill, endorsed with the particulars, are signed by the Office Searcher; the former, as an authority to the warehouse-keepers to deliver the goods into the charge of the Searcher at the station where they are intended to be cleared; and the latter as his permit for such stores to go for shipment. The further proceedings in respect to locker's order, slip, dandy, and pricking notes, are the same in the clearance of bonded stores as those described in shipping goods from the warehouses.

*Examination.*—The examination of goods and stores by the Searcher is notified with his initials and date on the shipping bill, and it is principally directed to those upon which bounty or drawback is claimed, or to high-duty foreign goods from the warehouse—such as spirits, wine, tobacco and segars, tea, beer, hops, books, paper, playing cards(1), sugar, soap, silks, plate, &c.; and the circumstances requiring attention are to check the gauge, strength, weight, or quality of the contents of packages so inspected: to see that the goods be worth the amount of drawback claimed, and with respect to British wrought plate, that it is duly stamped and has never been used.

After due shipment of all goods, the pricking-notes properly signed by the master, mate, or Tide-waiter in charge, who has received the goods on board, are collected by the master or his agent; and a "Content," or account of the cargo prepared. These, together with all certificates, the master delivers to the Clearing Searchers. They thereupon compare the shipping-bills with the content and certificates; the master makes declaration at the foot of the content, verifying its correctness, and signs before the Collector and Controller, at the same time, answering all official questions they may put. The Searcher files the cockets, certificates, duplicate-bills, copy of report inwards for goods for exportation, and the victualling-bill, with a sealed label, the label filled up and signed by the Searcher and Collector, becomes the authority for the ship's departure.

The penalties and causes of forfeiture on goods unduly shipped; or, entered for shipment, and omitted to be shipped, will be found in ss. 143 to 147 of the Consolidation Act, p. 120.

The purposes and particular features of Searchers' Documents may be ascertained from the following description.

## SEARCHERS' DOCUMENTS.

*A Bond Note* is obtained at the Bond Office, and bears on its face, besides the necessary particulars of the ship, port, and date of entry outwards, the ratings and values of the different descriptions of

(1) Searchers are to notify their having certified the shipment of Cards for Exportation on the bill, or to state thereon the fact, if no stamp certificate be produced.—G. O. No. 98, 1348, in furtherance of G. O. 25th Aug., 1826.

EXPORTS, continued:

goods to be exported, and at the back an accurate endorsement of particulars of each package, both being in words at length. Eventually, when certified by the Landing-Surveyor, that the value stated is sufficient, and bond taken upon it, it becomes the Warehouse-keeper's warrant.

*A Shipping Bill* is the exporter's invoice and entry outwards, prepared by himself. Its formal particulars are shewn at p. 57; and the body should contain an accurate account, specifying the quantity, quality, or value of the goods then brought for shipment—British or free goods in conformity with the official list—bonded goods with the total net quantities expressed in words, and attested by the warehouse-keeper. With Inland Revenue goods, entitled to drawback, he must first apply to the officer of Excise, and from him obtain a Certificate[1] with full descriptions of the goods, for the information of the Searcher at the time of clearing; which certificate, if the examination correspond, and the goods be duly shipped, is returned to the Excise officer by the Clearing Searcher. In the order of shipment, each quantity of goods is entered upon the bill, and, with the final parcel, the exporter sums all up and signs the attestation at the foot. His shipments being completed, the bill is forwarded to the Clearing Searcher for farther use.

*The Cocket*, and its equivalent—*the Duplicate Shipping Bill*—are prepared in the same manner, contain like particulars, and follow the same course as the shipping bill, until it reaches the Clearing Searcher, who appends them to the ship's papers, to give the national character abroad to the goods so shipped.

*A Slip for Bonded Goods* is obtained of the warehouse-keeper, and should contain particulars of the import ship, date of voyage, merchant's name and date of entry, together with full particulars of the intended export vessel, marks, numbers and contents of packages—the quantities being in figures—and the account must be certified by the warehouse-keeper and countersigned by the locker, in proof that such goods are in his custody. It is then presented to the Landing-Surveyor of the station, with the bond note, who endorses thereon his permission to export. But when the goods have been constructively bonded, and have not reached the bonding yards or warehouses, the Landing-waiter must primarily certify to the correctness of the account, before the slip is presented to the Warehouse-keeper, Locker, or Surveyor.

*A Locker's Order* is issued by the Warehouse-keeper to the party in custody of them as his authority to deliver to the bearer the goods specified thereon, when duty has been paid on home consumption warrant, without restriction: but when for export, then under the particular regulations established by the Honourable Board for the protection of such goods, which should be notified by the Warehouse-keeper on the order.

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(1) The Certificate is usually forwarded in a separately sealed envelope, with the bill, by the merchant.

EXPORTS, continued:

*A Dandy Note* is given by the Warehouse-keeper to the carman for protection of goods in transit, removed by land from a bonding yard, wharf, or warehouse, for shipment to another station. It contains particulars of the marks, numbers, and general contents of packages, and name and place of the vessel for which they are destined. The locker also records thereon the exact time the party leaves with the goods.

*A Request Note for Stores* embraces all the particulars required on the store bills, and must be signed by the master or owner in the presence of the Office Searcher.

*Black and Red Ships' Store Bills* contain the particulars of goods shipped as stores for the vessel, the quantities being allowed by the Office Searcher in proportion to the number of passengers and crew, and the estimated duration of the voyage(1). They, of course, contain the names of the ship, master, and place or places of destination, together with that of the store dealer or merchant, and the tonnage of the vessel. The black bill, in addition, bears the numbers of passengers and crew. Before signing these documents, the Office Searcher requires the bond note to be lodged with him, if the vessel be entered outwards with a cargo, or a ballast declaration endorsed by the clerk of the bonds, if leaving in ballast (2).

*A Pricking Note* is obtained of the Searcher, and used for bonded drawback, and bounty goods. It contains the usual particulars of the ship, master, and port of destination, with the marks, numbers, and general description of the packages. When presented with the bill to the Searcher, it is stamped and forwarded through his Shipping Officer to the master or mate of the vessel, as authority to receive such goods on board, and for which a receipt is taken.

*A Victualling Bill* is prepared after due shipment of the stores and contains a correct list of the same, with the particulars of the vessel, &c. With vessels proceeding to a British Possession, it is attached to the file of cockets.

*A Content* (3) is made out by the master or his broker, and bears the names of the ship, master, and place or places of destination, her tonnage, and an account of all packages shipped on board her, with their marks and numbers, distinguishing such, if any, that have been reported inwards for exportation. Before clearance, the whole

(1) See *Table of Stores*, p. 130—134.

(2) Ships leaving in ballast, clear upon a victualling bill—a memorandum of the ship, master, port of destination, tonnage of the vessel, and number of the crew being left with the Office Searcher.

(3) Contents for British free goods only, may be amended by application verbally or in writing, from the master, or in his absence, from the broker to the office searcher, who is to state on the content, whether there be any objection thereto and forward the same with the shipping bill to the collector and controller, who may thereupon allow the amendment and note it on the content—the master or broker signing his initials—the document to be then returned to the Office Searcher.—G. O. No. 57, 1852.

EXPORTS, continued:

of the bills are delivered to the Office Searcher, who causes the particulars thereon to be compared with those in the content; files, labels, and seals the cockets, attesting the correctness thereof by his signature on the label and content. The master then signs a declaration to the truth of the content, answering such questions as may be put to him by the Collector and Controller, whereupon they clear his ship for her intended voyage, notifying it and the date upon the content, the label to the file of cockets, duplicate bills, certificates and victualling bill. The content is then transmitted to the Office Searchers, and the file of cockets, &c. delivered to the master as authority for such ship departing from the port.

*A Special Sufferance* is occasionally granted by the Board of Customs, permitting the shipment of goods at an unlawful place, when, from want of accommodation, stress of weather, or other reasonable cause, the vessel cannot reach a legal quay to load.

*A Transfer Entry* is made out by the merchant when goods entered cannot be exported by the intended vessel. In such cases, within a moderate time, he is allowed to transfer and ship them on board some other vessel.

*A Debenture* is a document prepared by the Collector and Controller, certifying the entry of goods outwards. After the departure of the vessel, their due shipment and exportation is certified thereon by the Searcher, and returned to the Long-Room Officers for computation and payment of drawback or bounty.

*A Bill of Store* is a document issued by a Searcher for such goods as have been legally exported from this country; and re-imported within 10 years by the exporter or owner.

The party in whose name any goods thus re-imported were entered for exportation, must deliver to the Searcher at the port of exportation, an accurate account signed by himself, of the particulars of such goods, referring to the entry and clearance outwards, as well as the return inwards, with the marks and numbers of the packages inwards and outwards; whereupon the Searcher grants a bill of store for the same. If the person in whose name such goods were entered was not the proprietor thereof, but his agent, he must declare (1) upon the bill of store the name of his principal. And if the consignee be not such proprietor and exporter, he must take and subscribe a declaration upon the bill of store of the name of the party for whose use, such goods have been consigned to him; and the real proprietor must make and subscribe a declaration upon the bill of store, to the entry of the goods so exported and now returned—that he was the proprietor of such goods at the time of exportation and re-importation, and that the same had not, during such time, been sold or disposed of to any other person.

(1) *See Forms of Declaration.* No. 14 & 15, p. 65.

# TARES AND ALLOWANCES.

In cases where goods cannot conveniently be weighed net, the weight of package, all internal wrappers, papers, strings, &c., should be ascertained and deducted from the gross to produce net weight; this is termed taring, and is practised in the following several ways, viz.:—

*By Actual Tare*—Turn out the goods. take the weight of each package and enclosure, which deduct from the gross. This is performed by Landing Waiters, all other descriptions of Tare being settled and written off in words at length, with initials and date, by Landing Surveyors.

*By Average*—When packages vary little from each other, a limited portion is selected by the landing officers, their contents turned out; and from them, when tared by the Landing Surveyor, an average is struck, and allowed upon the whole number.

*By Per Centage*—When packages vary considerably with one another in their gross weights, but bear a relative proportion; it is usual to select a few differing that shall together equal the average weight; then turn out, tare, and convert these into either a percentage or a per-package rate, and apply as before.

*By Allowed Tare*—This is an adjudged or estimated allowance, agreed upon by the Landing Surveyor and the merchant, or his agent; and applied either per package, per cent., or by proportionate deduction, as may be most convenient.

*By a Super Tare*, is meant, a special allowance granted for the increase of weight a package may have imbibed in a leaky ship; or, when gross weight regulates the tare, as in British Plantation sugar-casks, from part of the contents being washed out.

Draft is now allowed by the Customs on the article of Tobacco alone.

N.B.—Tares once adjusted by the Landing Officers, in conjunction with the Merchant, or his representative, must stand as final, G. O. No. 114, 1848; and officers are strictly enjoined not to take any cognizance of goods after they shall have been passed and delivered, without the express sanction of the Board.—G. O. No. 63, 1850.

THE UNDERMENTIONED

## TARES AND ALLOWANCES

ARE USUALLY MADE ON—

ALMONDS—$\frac{2}{3}$rd parts allowed for shells beyond the tare per package.

BEADS, Amber—5 per cent. for mops and paper.
„ Coral—5 per cent. for paper, mops and strings.

BEER, Spruce—in kegs of from 2 to 4 gallons; 1 in 10 is allowed for filling up.

BUTTER—

| Port. | Kind. | Size of Cask. | Average Wt. of Five. | | | Tare each. |
|---|---|---|---|---|---|---|
| | | | cwt. | qr. | lbs. | lbs. |
| Haarlingen, | Friezland, Zwoll, and Groningen, | $\frac{1}{1}$ | 5 | 0 | 0 | 18 |
| | | $\frac{1}{2}$ | 2 | 2 | 0 | 10 |
| | | $\frac{1}{8}$ | 1 | 1 | 0 | 8 |
| | | $\frac{1}{16}$ | | | | |
| Hambro, Keil, & Wyborg. | Holstein & Keil, | $\frac{1}{1}$ | 7 | 0 | 0 | 30 |
| | | $\frac{1}{2}$ | 5 | 0 | 0 | 21 |
| | | $\frac{1}{4}$ | 3 | 1 | 10 | 19 |
| | | $\frac{1}{8}$ | 2 | 3 | 0 | 14 |
| | | $\frac{1}{16}$ | | | | |
| Hambro, Embden & Leer, | Embden & Leer, | $\frac{1}{8}$ | 3 | 0 | 20 | 16 |
| | | $\frac{1}{16}$ | 1 | 2 | 10 | 8 |
| Rotterdam, | Black Jacks, | $\frac{1}{4}$ | 5 | 0 | 10 | 24 |
| | all round per B. O. 7 May, 1844. | | | | | 10 |

N.B.—Zwoll Casks from Rotterdam carry the same tare as those from Haarlingen.

CAPERS—Casks not exceeding 2 cwt. tare $\frac{1}{5}$ part.
„ from 2 to 5 „ $\frac{1}{7}$ „
„ exceeding 5 „ $\frac{1}{9}$ „

ESSENCE OF SPRUCE—Tare $\frac{1}{3}$rd part, or in casks 16 per cent.

ESSENTIAL OILS—In Copper Jars, weighing as under:—
About 3 qrs. 24 lbs . . 19 lbs. each.
„ 2 23 . . 14 „

N.B.—The foreign tares will generally be found marked thereon.

FIGS—Drums, tare . . . . . 3 lbs.
" Half Ditto . . . . . 2
" Quarter ditto . . . . . 1½
" Small ditto . . . . . 1

GINGER—Bags usually tare 2 lbs. each.
" Preserved—⅓rd part for Jars.

HOPS—Tare about 16 per cent., or, when kiln-dried 4 per cent.

LIQUORICE JUICE—7 per cent. for leaves.—G. O. 27 June, 1834.

MACCARONI Baskets from 9 lbs. to 12 lbs. each.

MARBLES IN CASKS—About 10 per cent.

OPIUM—From Turkey and Egypt, 2 per cent. allowed for chaff.

POTATO Tins, 16 lbs. each.
——½ ditto, 8 lbs. each.

QUININE is usually imported in ounce bottles.

RAISINS—Smyrna Casks are tared and averaged, or reduced to a per centage rate.

| | Malaga. | Denia and Smyrna. |
|---|---|---|
| In Boxes . . | 6 lbs. | 10 lbs. each. |
| ½ . . . . | 4 | 6 " |
| ¼ . . . . | 2 | 2 " |
| ⅛ . . . . | 1 | 1 " |

SILK—for taring manufactured Silks the 1 lb. weight is subdivided into others of 50, 25, 15, 10, 5, 3, 2, and 1 parts. Hence

| | | | |
|---|---|---|---|
| 4 parts give | 1 oz. | 54 parts give | 9 ozs. |
| 10 . . . . . | 2 | 60 . . . . . | 10 |
| 16 . . . . . | 3 | 66 . . . . . | 11 |
| 22 . . . . . | 4 | 72 . . . . . | 12 |
| 29 . . . . . | 5 | 79 . . . . . | 13 |
| 35 . . . . . | 6 | 85 . . . . . | 14 |
| 41 . . . . . | 7 | 91 . . . . . | 15 |
| 47 . . . . . | 8 | 97 . . . . . | 16 or 1 lb. |

And in taring Silk Ribbons only Cartons of the same size, containing a like description, and with the same number of pieces in each, shall be tared together. The chosen cartons shall also be of average gross weight, and not less than one in ten. —B. M. 13th March, 1844. The selection of all packages and articles of Silk manufactures for taring, is to be made by the Landing-Surveyor.—B. M. 28th Jan., 1843.

SUCCADES in jars—Tare ⅓rd part.

SUGAR—*Foreign Tares.*

Havannah Boxes, 52 lbs. each.
Bahia . . . . . 13 per cent.
Brazilian . . . . 18 per cent.

" in Bags—a few are selected for average taring.

SUGAR, *British Plantation Tares.*—G. O. 11 Dec. 1821.

| | | cwt. | | cwt. | | cwt. | qr. | lbs. |
|---|---|---|---|---|---|---|---|---|
| „ | Upon Hogsheads | 17 | and upwards | | Tare allowed | 1 | 3 | 0 |
| | „ | 15 | and under | 17 | „ | 1 | 2 | 0 |
| | „ | 12 | . . . . . | 15 | „ | 1 | 1 | 12 |
| | „ | 8 | . . . . . | 12 | „ | 1 | 0 | 0 |

Under 8, 14 per cent., or 14 lbs. per cwt. is allowed,

| | cwt. | qrs. | lbs. | | cwt. | qrs. | lbs. | | lbs. | |
|---|---|---|---|---|---|---|---|---|---|---|
| therefore— | 0 | 0 | 4 | to | 0 | 0 | 11 | gives | 1 | tare |
| | 0 | 0 | 12 | . . | 0 | 0 | 19 | . . . | 2 | . . . |
| | 0 | 0 | 20 | . . | 0 | 0 | 27 | . . . | 3 | . . . |
| | 0 | 1 | 0 | . . | 0 | 1 | 7 | . . . | 4 | . . . |
| | 0 | 1 | 8 | . . | 0 | 1 | 15 | . . . | 5 | . . . |
| | 0 | 1 | 16 | . . | 0 | 1 | 23 | . . . | 6 | . . . |
| | 0 | 1 | 24 | . . | 0 | 2 | 3 | . . . | 7 | . . . |
| | 0 | 2 | 4 | . . | 0 | 2 | 11 | . . . | 8 | . . . |
| | 0 | 2 | 12 | . . | 0 | 2 | 19 | . . . | 9 | . . . |
| | 0 | 2 | 20 | . . | 0 | 2 | 27 | . . . | 10 | . . . |
| | 0 | 3 | 0 | . . | 0 | 3 | 7 | . . . | 11 | . . . |
| | 0 | 3 | 8 | . . | 0 | 3 | 15 | . . . | 12 | . . . |
| | 0 | 3 | 16 | . . | 0 | 3 | 23 | . . . | 13 | . . . |
| | 0 | 3 | 24 | . . | 1 | 0 | 3 | . . . | 14 | . . . |
| | 2 | 0 | 0 | . . . . . | | | | | 28 | . . . |
| | 3 | 0 | 0 | . . . . . | | | | | 42 | . . . |
| | 4 | 0 | 0 | . . . . . | | | | | 56 | . . . |
| | 5 | 0 | 0 | . . . . . | | | | | 70 | . . . |
| | 6 | 0 | 0 | . . . . . | | | | | 84 | . . . |
| | 7 | 0 | 0 | . . . . . | | | | | 98 | . . . |

VERMICELLI—Boxes, tare 9 to 15 lbs. each.

WALNUTS—A discretionary allowance for husks, to the extent of one-half part may be granted.—B. O. September 4th, 1844.

## GOLD AND SILVER PLATE MARKS.

GOLDSMITHS' HALL, LONDON } bears { a Leopard's Head, a Lion passant, and a Queen's head.

SHEFFIELD . . . . . a Crown, and K, 1832.

BIRMINGHAM . . . . . an Anchor.

NEWCASTLE . . . . . Three Castles (one upon two).

EXETER . . . . . a Castle, and Queen's head.

EDINBURGH . . . . . a Queen's head, Lion, and Thistle.

GLASGOW . . . . . a Tree, with Bell and Salmon.

IRELAND . . . . . a Harp.

The date of manufacture is indicated by an annual cyclical letter, *a* to *u* being used in three characters, viz. :—Roman Capitals, Roman Smalls, and Old English Capitals :—thus,

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| From | 30th May, | 1796 | to | 29 | May, | 1814, | A to S.* | |
| „ | 30th | „ | 1814 | „ | | Sept. | 1815, | T. |
| „ | Sept., | | 1815 | „ | 29 | May, | 1816, | U. |
| „ | 30th May, | | 1816 | „ | 29 | „ | 1836, | a to u. |
| „ | 30th | „ | 1836 | „ | 29 | „ | 1856, | A to U. |
| „ | 30th | „ | 1856 | „ | | | | |

* The letters being cut anew from the 30th July, 1814, to the 30th May, 1796, the letter of the previous year was then added, thus : S/T.

In the manner of from 5 Aug., 1804, to 28 May, 1805, H/I was the mark.

## THE USUAL PRACTICAL MODES OF REDUCING FOREIGN WEIGHTS AND MEASURES TO ENGLISH.

### WEIGHTS.

To Barbary lbs. add 30 per cent. for English lbs.
To Danish lbs. add 4 per cent. for English lbs.
To French, Dutch, and Mogadore add 13 per cent. for English lbs.
1 oz. French = $2\frac{1}{2}$ grains, 1 killogramme = $2\frac{1}{5}$ lbs.
To German lbs. add $5\frac{2}{3}$ per cent., for English lbs.; or, 106 German = 112 English.
From Italian lbs. deduct $\frac{1}{4}$ part and add 3 per cent.
To Hambro lbs. add 7 per cent. for English lbs.; or, 105 = 112 lbs. English.
Naples lbs. multiply by 12 and divide by 17.

| | | | |
|---|---|---|---|
| A Portuguese Aroba | = | 25 lbs. | English. |
| „ Quintal | = | 122 lbs. | English. |
| Russian Poods, 63 | = | 1 ton | English. |
| „ 112 lbs. | = | 100 lbs. | English. |
| A Spanish Aroba | = | 25 lbs. | English. |
| „ Quintal | = | 92 lbs. | English. |

A Sicilian Rottola in great $1\frac{3}{4}$ lb. or 28 ozs.

| | | | |
|---|---|---|---|
| Sicilian Quintals 100 | = | 133 lbs. | English. |
| A Trieste Pecab | = | $133\frac{1}{3}$ lbs. | English. |
| A Turkish Rottola | = | $\frac{3}{4}$ lbs. | English. |
| „ Oke | = | $2\frac{3}{4}$ lbs. | English. |
| „ drachms 100 | = | 11 ozs. | English (6 Turkish drachms = 1 Mildred). |

Venetian lbs. multiply by 65 and divide by 100.
151 carats = 1 oz. troy.

### MEASURES.

1 Flemish aun or ell = $\frac{3}{4}$ yard Eng ish.
1 French do. = $1\frac{1}{4}$ yard English.
„ metre = 39 in. (deduct $\frac{1}{8}$ part for English ells).
German, East Country, and Smyrna auns, divide by 2, and deduct 2 per cent. for English ells.
Russian archines 100 = 60 ells English. (Multiply by 6, cutting off the right-hand figure, and divide by 120 for English ells in great hundreds.)
A Spanish varra is 33 English inches.
A Turkish pike is 27 English inches.

| | | |
|---|---|---|
| 1 English yard | = | 0·4327 canne of 8 paline of Naples. |
| | | 0·3657 „ 10 „ of Genoa. |
| | | 1·5387 braccia of Leghorn. |
| 1 imperial gallon | = | 4·5434 litres or kans. |
| | | 0·8654 almudes, Turkish. |
| | | 0·1358 barile of oil, Leghorn. |
| | | 0·1097 „ of 60 caraffi of Naples. |

MEASURES, continued:

1 imperial quarter = 63·5076 kappar } Swedish.
1·7641 tunna }
21·5150 alqueires, of Lisbon.
17·0470 „ of Oporto.
5·1478 fanegas, Spanish.
5·2848 scheffels, Prussian.
2·7540 „ of Hamburg.
2·9077 hectolitres, France.
2·0904 toender, Denmark.
1·3864 chetwerts, Russian.
4·7286 metzen, Austrian.
8·2841 killows, Turkish.
5·6858 tomoli, Neapolitan
3·9789 sacks, Tuscan.
2·4151 mine, Sardinian.

A COMPARISON OF FOREIGN WEIGHTS WITH 100 lbs. ENGLISH.

| | | | |
|---|---|---|---|
| Antwerp | 96·40 | Morea | 113·49 |
| Amsterdam | 91·80 | „ Silk | 90·79 |
| Barcelona | 112·65 | „ Okas | 37·92 |
| Bologna | 125·21 | Morocco | 98·57 |
| Bordeaux | 92·58 | Naples | 141·30 |
| Bremen | 90·92 | „ Rottoli | 50·87 |
| Bruges | 96·40 | Portugal | 98·80 |
| Calais | 88·95 | Pillau | 92·00 |
| „ | 107·67 | Rostock | 88·75 |
| Dantzic | 104·15 | Rotterdam | 91·80 |
| Denmark | 90·72 | Rouen | 87·34 |
| Embden | 91·30 | Russia | 110·85 |
| Gallipoli | 100·30 | | or 14½ oz. ca. |
| Hambro | 93·57 | Sicily | 142·77 |
| Koningsberg | 96·78 | „ Rottoli | 57·11 |
| Leghorn | 132·17 | | or 28 oz. ca. |
| Lucca | 121·84 | Trieste | 80·92 |
| Lubeck | 93·82 | Tripoli | 89·17 |
| Malta | 58·82 | Venice | 94·80 |
| Memel | 109·76 | „ | 149·80 |
| Milan | 138·24 | Wismar | 93·70 |

# PRACTICAL EXAMPLES.

## *A Free Entry.*

W. OXENFORD. 21 June.

300 Barrels of **Pot and Pearl Ashes.**—Free.

R 201 / G 500 [45] (1) G.G. 21st June(2).

(EXAMINATION.)

St. Katharine's Dock,
24 June, 1847. C. N(3).

*Ashes—Pot and Pearl*—Free.

| | | cwts. | qrs. | lbs. | |
|---|---|---|---|---|---|
| R 201 / G 500 | 300 barrels | 429 | 2 | 16 | gross. |
| | | 80 | 1 | 12 | tare at 30 lbs. ea. |
| | | 349 | 1 | 4 | net as per Dock Company's account. |

Out of charge note received 25 June.
W. B.

Ex^d. J. B. June 25(4).

## *A Free Entry by Bill of Store* (5).

J. GOLD, 6 May.

9 Bales **Printed Cottons,** being British Goods, returned as per **Bill of Store,** annexed.

(110) G. T. 6th May.
Silk Floor, St. Katharine's Docks, 7 May, J. F.

43 / FP 29 / B 37 ... 9 Bales, each 50 = 450 pieces *Printed Cottons.* as per Bill of Store.

Delivered.

(1) No. of Warrant.
(2) The entering clerk's name and date of insertion in the landing book.
(3) Landing Waiter's name, &c. (4) Landing Surveyor's initials.
(5) The front of the Bill of Store, referring to the entry outwards, bears the marks and numbers of the packages, with a correct description of the goods, duly attested by the Searchers; and it is necessary for the Landing Waiter to see that the proper declarations are borne on the bill, that they be returned within the period of ten years, and that the goods in all respects answer the description given. A record of the Landing Surveyor's satisfaction must also be obtained upon the Bill prior to delivery.

## *A Duty Paid Prime Entry.*

SCOTNEY & EARNSHAW. 15 August.

HP & S
275—1 Case containing :—

50 lbs. Figured **Silk Ribbons**
15 „ Woollen **Shawls** plain
10 „ Woollen **Shawls** printed.

(29)

£225 13 4
R.C. 15/8

Custom House Quay.
16th August C.M.

HPS ✱ 275 Embaled
Rot. 78 (1) Case
10 Cartons as under.

Figured Silk Ribbons.

| | Cartons. | | Pieces. | Parts. | Parts. |
|---|---|---|---|---|---|
| No. | 1—4 ea. | 12 = | 48—3 | —78 = | 1248 |
| „ | 2—1 „ | | 20—1 | —15 | 300 |
| „ | 3—2 „ | 12 = | 24—2 | —21 | 252 |
| | 1 | | 6 | | 63 |
| | 8 | | | | 1863 or 18 lbs. 10 oz. net. |
| | | | | | 50 Entered |
| | | | | | 31 6 Over paid. (party informed). |

| | | lbs. | |
|---|---|---|---|
| „ | 1—Woollen Shawls, plain, | 15 | as Entered. |
| „ | 1—Ditto „ printed, | 15 | net. |
| | | 10 | Entered. |
| | | 5 to Post. | Posted 61 16 Aug. |

(1) It will be observed that this case bears a rotation number. All packages as they come to the examination floors at the Legal Quays, the Queen's or Baggage Warehouses, have a progressive number marked on them by the Locker in charge for perfect identification. He enters them in like order in his floor-charge book, and, when examined, the full particulars necessary for future reference are filled in by the landing-waiter, who, when he has received the duty-paid or bonding entries, writes them out of charge; the locker recording the date of actual delivery.

## *A Prime Bonding Entry.*

2 *Blue Book, fol.* 1 (1).

DALEY & SYMONS. 16 August.

FG—9 1 Parcel of **Lace**

to be warehoused
at Galley Quay.

(71)

F. C. 16/8

Galley Floor,
16 August,
J. T.

FG ✱ 9 / Rot. 42 Package.

2 lbs. 4 oz. Pillow Lace of Thread not exceeding 1 inch in width.
1 lb. 8 oz. Cotton Pillow Lace, exceeding 1 inch in width.
4 lbs. Silk Pillow Lace, not Saxon Wire ground.
2 lbs. Cotton net figured with the needle.
8 oz. Silk net figured with the needle,
both being imitation Lace.
3 Flounces Brussels point Lace at Value.

Rec^d. in bond $\frac{11}{11}$.
J. D. Locker.

## *Sight Entries.*

J. WILSON. 10 August.

J W 1 Case of **Books.**

H. R.
10/8
Galley Floor
11 August, J.T.

JW 6 Case.
Rot. 85.

| cwt. | qrs | lbs. | |
|---|---|---|---|
| 2 | 1 | 9 | Books of Editions since 1801. |
| 1 | 0 | 4 | Do. prior to 1801, free |
| 0 | 3 | 7 | Do. admitted under treaties of International Copyright. |
| 0 | 1 | 11 | Do. of and from a British Possession. |
| 0 | 0 | 10 | Prints. |
| 0 | 0 | 6 | Manuscripts, free. |
| 0 | 0 | 21 | Daguerreotype plates. |
| | | 54 | Maps, free. |

Certified
G. B. 11/8.

127 (2)
11 Aug.

(1) Reference to the short copy in the Blue Book, for the information of the Jerquer.

(2) This reference is to the number and date of the Duty Warrant, by which the sight has been perfected.

*Sight.*

1 *Red Book, fol.* 3.

J. TANNER. 24 July

J. N. 1 Case **Merchandise**, further particulars unknown.

H. M. 24th July.

Galley Floor,
25 July,
J. H.

J. N.
——— Case, containing 5 packages.
Rot. 506.
Cartons.
2 –1 lb. 8 oz. Dressed Ostrich Feathers
4 „ Do. Feathers unenumerated.

In part duty paid
No. 6, 26 July.

Parcels.
2 6 lbs. Perfumery,
4 „ Marmalade.
2 „ Worsted Yarn, fit for Embroidery,
1 3 „ Hard Soap.
Certified C. H. P. 25th July.

(Bonded in full. 7-26 July.)

*Sight.*

J. PEASCOD. 23 July.

P.L. 105. 1 Box. **Watches.**

R. G. 23/7.

*(Examination.)*

P. L. ※ 105 Galley Floor,
——— Box, containing 12 cartons. 26 July,
Rot. 602 F. B.
Cartons.
5 each 6 = 30 Gold open face Watches.
2 „ 6 = 12 „ Hunter do.
3 „ 6 = 18 Silver „ do.
1 „ 2 „ „ do.
4 „ open face do.
1 „ 2 Gold repeater do. exceeding 10*l.* in value each.

not exceeding 10*l.* in value.

Certd. C. H. 26/7/53.(1) 49

26 July.

(1) This examination, first recorded in the Blue Book, when the Sight is perfected by Bonding Entry, is transferred to the Red one (indicated by reference at the top of the entry), the Goods entered in the Locker's Book, and that officer's receipt taken at the foot of the account in the Red Book.

## *A Damage Claim.*

6 *Red Book, fol.* 2.

J. BARBER. 17 May.

$\frac{J}{B}$ 140 Boxes **Cheese** to be warehoused at Brewer's Quay.

(17) G. C. 17 May.

Galley Quay,
18 May,
C. J. C.

**Cheese.**

Tare, three pounds ea.
J. L. 18 May.

| | Boxes. | | cwt. | qrs. | lbs. | |
|---|---|---|---|---|---|---|
| $\frac{J}{B}$ | 140 | ... | 81 | 3 | 9 | gross. |
| | | | 3 | 3 | 0 | tare. |
| | | | 78 | 0 | 9 | net. |
| | | | 11 | 2 | 11 | allowed for damage. |
| | | | 66 | 1 | 26 | for duty. |

Recd. in Bond, W. B.

Application to the Board, accompanied by the necessary declarations, having been made for an allowance for damage upon 26 cwt. 0 qrs. 4 lbs. of the above Cheese—the Landing Officers proceed with the merchant to the survey; and having determined the amount that each parcel is entitled to, the officers, describing the quantities in words at length, submit the adjudication for the approval of the Commissioners. Having obtained their sanction it is written off, and countersigned by the Landing Surveyor, at the end of the book, thus:—

Adjudged for damage on

| cwt. | qrs. | lbs. | | cwt. | qrs. | lbs. |
|---|---|---|---|---|---|---|
| 17 | 1 | 16 | Cheese, one-third part ... | 5 | 3 | 5 |
| 5 | 3 | 17 | „ three-fourth parts | 4 | 1 | 20 |
| 2 | 2 | 27 | „ one-half part .... | 1 | 1 | 14 |
| 26 | 0 | 4 | | 11 | 2 | 11 |

C. J. C.
J. L. } 20 May, 1850.

The total amount is then deducted from the foot of the account as shewn above.

For the case in which merchants and the Crown officers cannot agree, see full directions at p. 153.

## REPACKING.

This operation arises from the merchant's desire to break the bulk of his goods. He makes a written request to repack, with all necessary particulars of reference, to the Controller of warehousing accounts, who issues a special book to bear the record of the transaction. To the cover of this book the request is attached, and an abstract of the bonding account, so far as relates to the goods in question, entered on the first page. It is then handed to the merchant, who proceeds to the Registrar for a landing officer to superintend the alteration in the Bonded Warehouse. If the goods be such as are entitled to any allowance for waste or increase in the warehouse, the packages should be re-weighed prior to repacking, that the losses and gains from each cause may clearly appear. The goods having been divided and the account thereof taken and balanced up, as shown below, the officer inserts the altered particulars in the Locker's Ledger, affixing his signature and date. The book is then returned to the warehouse-keepers, by the merchant if despatch is urgent, or by Customs' messenger. Hence a trader may dispose of a single package of goods in various ways; a portion may be cleared for home consumption, a second part shipped as bonded stores, and a third remain in bond to await his future convenience.

*Merchant's Request.*

I request to repack AL — 641 Case **Coral Beads**, ex Neptune, Jones @ Messina, warehoused 16 May, 1854, into 3 parcels.

R. ESCOMBE.

26 June, 1854.

*Entry and Order.*

16 May, 1849.

R. ESCOMBE.

AL — 641 — 1 Case 26 lbs. 3 oz. **Coral Beads.**
(44)

May be repacked,

W. JAMES,

26 June, 1854.

*Examination.*

Custom House Quay,
27 June,
J. L.

Repacked into

| | | lbs. | oz. | |
|---|---|---|---|---|
| No. 1. | Paper parcel . | 4 | 10 | Coral Beads at value. |
| 2. | ditto . | 12 | 3 | |
| 3. | Original case. | 9 | 1 | |
| | | 26 | 2 | |
| | | 26 | 3 | original weight. |
| | | 0 | 1 | deficiency on repacking. |

**Currants.**

AA*4—1 Butt Currants to be repacked into 4 Barrels.

| | cwts. | qrs. | lbs. | |
|---|---|---|---|---|
| Original weight.... | 17 | 1 | 21 | gross. |
| | 2 | 3 | 23 | tare (allowed). |
| | 14 | 1 | 26 | net. |
| | | | 6 | difference of tares. |
| | 14 | 2 | 4 | actual net. |

Reweighed prior to repacking.

| | cwts. | qrs. | lbs. | |
|---|---|---|---|---|
| | 17 | 1 | 9 | gross. |
| | 2 | 3 | 17 | actual tare. |
| | 14 | 1 | 20 | net. |
| | | | 12 | loss on re-weight. |
| | 14 | 2 | 4 | |

Repacked into

| | cwts. | qrs. | lbs. | | Tare. cwts. | qrs. | lbs. |
|---|---|---|---|---|---|---|---|
| AA ¼ barrel ..... | 4 | 2 | 0 | ..... | 0 | 3 | 2 |
| " ¼ " ..... | 4 | 1 | 14 | ..... | 0 | 3 | 5 |
| " ¼ " ..... | 4 | 1 | 11 | ..... | 0 | 3 | 1 |
| " ¼ " ..... | 4 | 1 | 10 | ..... | 0 | 3 | 9 |
| | 17 | 2 | 7 | | 3 | 0 | 17 |
| | 3 | 0 | 17 | tare. | | | |
| | 14 | 1 | 18 | net. | | | |
| | | | 2 | loss on repacking. | | | |
| | | | 12 | loss on reweight. | | | |
| | 14 | 2 | 4 | | | | |

**Rice,** for Cleaning.

Original weight delivered.

| Bags. | cwts. | qrs. | lbs. | |
|---|---|---|---|---|
| 459 ..... | 701 | 3 | 14 | gross. |
| | 8 | 0 | 22 | tare 2 lbs. each. |
| | 693 | 2 | 20 | net. |

Reweighed on return.

| Bags. | cwts. | qrs. | lbs. | |
|---|---|---|---|---|
| 400 ..... | 606 | 2 | 14 | net. |
| | 16 | 1 | 0 | allowed 3 per cent. for dross. |
| | 622 | 3 | 14 | |
| | 70 | 3 | 6 | deficiency for duty. |

*Sight Entry.*

T. SCHOFIELD. 1st August.
6 Cases **Merchandise**, further particulars unknown.

A J D 9156 @ 9161 J. H. 2/8
No. 9, Brewer's Quay,
3rd August.
G. H. B.

A J D 9157 Case
Rot. 37.

60 doz. Needle Cases
6 „ pairs Bracelets } Goods manufactured at value.

| cwt. | qrs. | lbs. | |
|---|---|---|---|
| 1 | 1 | 2 | Copper manufactures. |

A J D 9158
Case.
Rot. 41.

| | cwt. | qrs. | lbs. |
|---|---|---|---|
| 3 Gongs..... | 0 | 2 | 14 |
| 1 Upright Pianoforte | | | |
| 2 Harmoniums. | | | |

A J. D 9159
Case.
Rot. 45.

Musical Boxes—Not exceeding 4 inches in length.
3 ea. 2 airs = 6
4 „ 4 „ = 16—22 Airs.

Musical Boxes—Large.
3 ea. 6 airs = 18
2 „ 8 „ = 16—34 Airs.
2 ea. 2 = 4 Overtures.

A J D 9160
Case.
Rot. 42.

Accordions, Chinese.
84 ea. 4 notes = 336
60 „ 6 „ = 360—696 Notes.
3 Concertinas.

All being Musical Instruments.

A J D 9161
Case.
Rot. 45.

Brass Musical Instruments. 1 cwt. 1 qr. 24 lbs. net.
7 Violins, No. 7 (with bows)
2 Double Basses (do.)
2 Flutes—in cases } Musical Instruments at value.

MERCHANDISE, continued:
A J D 9156.
——— Case.

Rot. 38.

36 doz. Masks (1)
20 „ Pipes
3 „ Pipe Stems
15 „ Pipe Bowls
2 „ Book Marks
5 3/12 „ Rosaries
3 „ Crucifixes
3 gross Watch hands, gilt
21 doz. Dominoes (2)
½ „ Bird Cages
7 bottles Iodine
6 bottles Creosote(3)
5 lbs. Newspapers
3 Boxes fitted
2 Work Boxes
2 Vases of Shell Flowers
6 Ivory Figures
2 lbs. Litmus
4 „ Tinsel Fringes
} Goods Manufactured at value.

8 doz. Root Snuff Boxes
2 gross Composition do.
10 „ Metal do. do.
} Boxes at value.

8 Groups and Figures Bronze Works of Art (4)—free.
24 lbs. Manufactures of Bronze.

Cases. Boxes.

40 ea. 20 ea. 500 = 40,000 Pens at value—free.
2 cwts. 1 qr. 5 lbs. net. Ornamental Articles of Steel.
5/6 × 3/8 × 2/4 = 47 cubic feet. Toys.
18 lbs. Perfumery.

Certd. C. H. P. 4 Aug. 27 / 4 Aug.

(1) Masks without whiskers, and not of wax are deemed to be toys.
(2) Dominoes under double nine in a set, are deemed to be toys.
(3) B. O. to Newcastle, July 9th, 1856.
(4) Bronze works of Art are restricted to purely ornamental pieces, real or copied, from the antique—not such manufactures as are usually merchanted.

### Silks, &c.

When packages of silks, leather gloves, or other high-duty goods are opened, the number of internal parcels should be booked and subsequently accounted for in the record of the examination. The goods should be assorted agreeably to their ratings: those paying duties ad valorem grouped for convenient estimate; silks or ribbons for average net weighing arranged, fair pieces of the different kinds selected; the numbers of each sort carefully taken; the weights ascertained, and the accounts made up. When taken gross, the goods in their inner packages are placed in the scale, and the Landing Surveyor, having satisfied himself with the arrangement, selects cartons, rollers, bands, papers, &c., for taring, marking each as he proceeds. Ribbons upon hollow blocks, pasteboards, &c., he chooses without reference to average weights, but those on solid wooden blocks are specially treated thus:—A carton of average weight in each size is found, the ribbons turned out, weighed, and a proportionate number of average pieces selected for stripping, the blocks being duly marked for identity. The tares of each—blocks and cartons—are separately taken at the back of the book, with decimal weights of 100 parts to the lb., written off, deducted, and the accounts made up, as shown below.

*Sight Entry.*

HENRY GREY, Jun. 17 June.

5 Cases **Silk Manufactures.**

**Gloves, &c.**, further particulars unknown.

(17) Deposit £150.

G. St. Q. 18th June.

M.D. & Co. 500/503
F.P.C.—1291

Galley Floor,
19 June, F. F.

M.D. & Co. 500.
——————Case.—19 Cartons as under.

Rot. 174.

Plain Silk Velvet Ribbons (not exs. 9 in.)

| Cartons. | | Pieces. | Parts. | Parts. |
|---|---|---|---|---|
| 1—3 | ea. | 6 = 18 | —1—10 = | 180 |
| 1 | „ | 4 | | 40 |
| 2—5 | „ | 15 = 75 | —3—21 = | 525 |
| 3—4 | „ | 9 = 36 | —2—18 = | 324 |
| — | | | | —— lbs. oz. |
| 13 | | | | 10,69 or 10 11 net. |
| — | | | | |

Figured Velvet Ribbons.

| | | | | |
|---|---|---|---|---|
| 4—2 | „ | 12 = 24 | —2—17 = | 204 |
| 5—3 | „ | 18 = 54 | —2—16 = | 432 |
| 1 | | 9 | | 72 |
| — | | | | —— lbs. oz. |
| 6 | | | | 7,08 or 7 1 net. |
| — | | | | |

M.D. & Co. 501
——————Case.—73 packages.

Rot. 175.

SILKS, continued:

Silk Ribbons of more than one colour—(Solid blocks).

| Cartons. | cwt. qrs. lbs. oz. | |
|---|---|---|
| 8 ..... | 0 2 14 8 | Tared twenty two lbs. fourteen oz. H. C. B. 20th June. |
| | or 70 8 gross. | |
| | 22 14 tare. | |
| | 47 10 net. | |

Figured Gauze Ribbons.—(Wooden Cylinders).

| Cartons. | qrs. lbs. oz. | |
|---|---|---|
| 9 and out of 1—11 pieces .... | 2 6 5 | Tared thirteen lbs. seven oz. H. C. B. 20th June. |
| | or 62 5 gross. | |
| | 13 7 tare. | |
| | 48 14 net. | |

Plain Silk Velvet Ribbons—(Bands).

| Cartons. | cwt. qrs. lbs. oz. | |
|---|---|---|
| 20 ..... | 0 1 5 9 | Tared four lbs. ten oz. H. C. B. 20th June. |
| | or 33 9 gross. | |
| | 4 10 tare. | |
| | 28 15 net. | |

Plain Velvet—(Broad Stuffs).

| Cartons. | Pieces. | cwt. qrs. lbs. oz. | |
|---|---|---|---|
| 14 .... | 30 ..... | 0 1 16 4 | Tare for Tickets, two oz. H. C. B. 20th June. |
| | | or 44 4 gross. | |
| | | 0 2 tare. | |
| | | 44 2 net. | |

Plain Crape—(Broad Stuffs).

| Cartons. | Pieces. | lbs. oz. |
|---|---|---|
| 21 .... | 42 ..... | 26 4 net. |

M.D. & Co., 502

Case.—34 packages as under.

Rot. 176.

Plain Satin Ribbons. of one colour only—(Bands).

| Cartons. | cwt. qrs. lbs. oz. | |
|---|---|---|
| 20 ..... | 1 0 21 0 | Tared seven lbs. fifteen oz. H. C. B. 20th June. |
| | or 133 0 gross. | |
| | 7 15 tare. | |
| | 125 1 net. | |

Gauze Ribbons, mixed with Silk of less proportion than one-half part—(Pasteboard and Strips).

| Cartons. | lbs. oz. | |
|---|---|---|
| 6 ..... | 25 8 gross. | Tared eight lbs. three oz. H. C. B. 20th June. |
| | 8 3 tare. | |
| | 17 5 net. | |
| 1 ..... | 3 5 net, Fancy Silk Net. | |

SILKS, continued:

| Parcels. | | Cartons. | |
|---|---|---|---|
| 1 ... | 7 Purses | 1 ... | 21 Barège Shawls (1), |
| | 16 Reticules, | | 12 „ Scarves (1), |
| 1 ... | 54, 17, 34 = 105 metres Barège (1), | 1 ... | 6 doz. Mitts, |
| 1 ... | 2 doz. Glove Bands, | 1 ... | 4 „ Gloves. |
| | 1 „ Neck-ties, | | 6 „ Girdles. |
| | 3 gross Watch Guards. | | 20 Robe Pieces. |

All being Silk Manufactures at value.

| Parcels. | lbs. | oz. | |
|---|---|---|---|
| 1 ... | 4 | 2 | Articles, Manufactures of Silk, Broad Stuffs (2). |
| | 3 | 1 | Articles, Manufactures of Silk Velvet, Broad Stuffs. (2). |
| | 0 | 6 | Silk Gauze, Broad Stuffs. |

M.D. & Co. 503.

——— Case.—40 Cartons and 5 parcels, as under.

Rot. 174.

| Parcels. | lbs. | oz. | |
|---|---|---|---|
| 5 ..... | 18 | 9 | net, Black Silk Plush for Hats. |
| | 4 | 2 | „ Plush. |

| Cartons. | | doz. | | Habit. | Women's. | Men's. |
|---|---|---|---|---|---|---|
| 15 | each | 6 | = | 90 | | |
| 7 | „ | 4 | = | 28 | | |
| 3 | „ | 3 | = | 9 | | |
| 7 | „ | 2 | = | ..... | 14 | |
| 1 | „ | 1 | = | ..... | 1 | |
| 7 | „ | 5 | = | ..... | ..... | 35 |
| | | | | 127 | 15 | 35 |

Say 127 doz. pairs Habit, 15 „ Women's, 35 „ Men's, } Leather Gloves (3).

Duty Paid, 114, 20 May.

F.P.C. 1291.

——— Case.—14 Cartons as under.

Rot. 103 Artificial Flowers, partly Silk.

| Cartons. | | |
|---|---|---|
| 10 each ..... | 2/1 × 0/10 × 0/7 = | 10 |
| 2 „ ..... | 1/6 × 1/0 × 0/6 = | 1 $\frac{6}{12}$ |
| 12 | | 11 $\frac{6}{12}$ Cubic feet. |

(1) When the warp or shoot is wholly composed of Silk, the article is liable to duty as Silk Manufactures; when of less proportion, it is chargeable as "Goods Manufactured."

(2) On the Warrant, the Landing Surveyor must approve the Rated Duties for these goods, when they are accepted by weight.

(3) Embroidered Leather Gloves pay the rated Duties as gloves, not as embroidery at value. Children's Leather Gloves, however small, pay the rated duty on Habit Gloves.

SILKS, continued:

Silk Velvet Ribbons (not exceeds 9 in. in width, figured by depression).

Tare seven pounds one ounce. H.C.B. 20/6

| Cartons. | lbs. oz. | |
|---|---|---|
| 2 ..... | 21·3 gross. | |
| | 7·1 tare. | |
| | 14·2 net | |
| | | 6 |
| Certified, R. A. O. 19th June. | | 21 June |

## TARING.

### Silk Ribbons of more than one colour—(Solid).

M.D. & Co. 501 Case.

| No. | Cart. | Parts. | |
|---|---|---|---|
| 1 — | 1/8 ..... | 62 | (weight of carton.) |
| | 3/12 pieces 56 × 4 = | 224 | (do. of internal blocks.) |
| | Total of ea. carton | 286 × 8 = 22·88 | |
| | | or 22 lbs. 14 oz. | H. C. B. June 20. |

### Figured Gauze—(Cylinders).

| No. | Cart. | Parts. | |
|---|---|---|---|
| 2 — | 1/5 ..... | 65 | |
| | 3/24 pieces 12 × 8 = | 96 | |
| | | 161 ..... | 805 |
| 3 — | 1/4 ..... | 64 | |
| | 4/16 pieces 15 × 4 = | 60 | |
| | | 124 ..... | 496 |
| | 11 pieces ..... | | 41 |
| | | | 13·42 |
| | | or 13 lbs. 7 oz. | H. C. B. June 20. |

TARING, continued:

Plain Velvet—(Bands).

| No. | Cart. | Pieces. | | |
|---|---|---|---|---|
| 4 — | 3/15 | ... 43 ..... | = | 215 |
| 5 — | 1/5 | ... 41 ..... | = | 205 |
| | | 133 Bands (allowed for) | | 40 |
| | | | | 4·60 |
| | | | or 4 lbs. 10 oz. | |

H. C. B.
June 20.

Plain Satin Ribbons—(Bands).

M.D. & Co. 502 Case.

| No. | Cartons. | | Parts. | |
|---|---|---|---|---|
| 1 — | 3/12 ..... | 105 + 12 = | 117 ..... | 468 |
| 2 — | 1/5 ..... | 40 + 4 = | 44 ..... | 220 |
| 3 — | 1/3 ..... | 31 + 4 = | 35 ..... | 105 |
| | | | | 7·93 |
| | | | or 7 lbs. 15 oz. | |

H. C. B.
June 20.

Mixed Gauze—(Pasteboard and Strips).

| No. | Cartons. | | Parts. |
|---|---|---|---|
| 4 — | 1/6 ..... | | 64 |
| | 3/24 pieces .. | 9 + 8 = | 72 |
| | | | 136 ..... 8·16 |
| | | | or 8 lbs. 3 oz. |

H. C. B.
June 20.

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*Sight Entry.*

LEAF, COLES & Co. 12th Aug., 1856.

AP. 56/37 } 3 Cases of Sundries.
G. 3 }

11

Fresh Wharf, 12th Aug.

AP. 57
———Case. T. L.
Rot. 64

30 doz. pairs Stays (part Linen, part Linen and Cotton).
5 „ Cambric Handkerchiefs not trimmed. Linen.

SIGHT ENTRY, continued:

| | |
|---|---|
| 10 oz. Mittens<br>15 „ Caps<br>10 „ D'Oyleys<br>8 „ Shirts<br>4 „ Under ditto<br>2 „ Chemises<br>6 „ Petticoats<br>1 „ Table Covers<br>3 „ pairs Drawers<br>4 Gowns<br>5 pairs Fustian Trousers<br>6 Sofa Covers. | Articles manufactures of cotton unenumerated, at value. |
| 3 doz. Belts<br>6 „ Shirts<br>6 „ Ditto, Fronts<br>2 „ Night Caps<br>1 „ Boddices<br>6/12 „ pairs Drill Trousers<br>3 „ Piano Covers | Articles manufactures of Linen unenumerated at value. |
| 2 Table Covers<br>1 Carpet Cover—Baize<br>5 Wrappers<br>3 Horse Cloths<br>6 Saddle ditto<br>2 doz. Caps. | Articles manufactures of Wool not enumerated, at value. |

G. 3
———Case, containing 5 Cartons.
Rot. 63

| | |
|---|---|
| Cartons.<br>2—17 Collars<br>6 Handkerchiefs<br>12 Caps<br>3 pairs Cuffs<br>5 „ Sleeves<br>4 Robes | Embroidery, unend. at value. |
| 1 doz. Gloves<br>3 „ Mittens<br>Carton.<br>1—12 pairs Stays<br>7 doz. Stay Laces<br>5 Boddices<br>3 Mantles<br>4 Head Attires<br>12 Neck Ties<br>12 Girdles. | Silk manufactures, at value. |

1—2 lbs. Mohair Lace.
1 „ 4 oz. Blonde, being Silk Pillow Lace, not Saxon wire ground.
3 pieces Guipure 8 oz., being Thread Lace, ex. 1 in. in. width.
1 lb. 6 oz. Silk Net, figured with the needle, Embroidery.
4 Waistcoat pieces, Embroidery on Silk, at value.
1—4 lbs. Swiss Curtains, Embroidery.

SIGHT ENTRY, continued:

AP. 56
———Case.
Rot. 65

| | cwt. | qrs. | lbs. |
|---|---|---|---|
| 1 Cabinet, Lacquered Ware | 0 | 1 | 15 |

| | sq. ft. |
|---|---|
| 3 Carpets 12/3 × 10/6 = | 128·7 |
| 6 Rugs 6/0 × 3/6 = | 21· |
| | 149·7 |

or $16\frac{5}{9}$ sq. yds., Woollen Carpets.

Pieces.
7—105 yards Cloth, Woollen and Silk.
1 Spring Mattress.
1 parcel Gold Beaters' Skin.
2 parcels Patent Medicines.
2 boxes Wax Ornaments.
2 Tables.
12 reels Tinsel Thread.
2 cards do. Lace.
6 Fringes and Tassels.
1 lb. Sugar of Milk.
5 Bells.
12 Brooches.
6 pair Earrings.
4 „ Bracelets.
2 Punching Machines.
3 Eyelet ditto.
1000 Gun Flints.
1 keg Yolk of Eggs.
2 parcels Medicated Confectionery.
1 box, Medicinal Powders.
3 Antique Weapons.
1 Cabinet.

All being Goods manufactured, at value.

Cert 13/8

J. F.

## SPIRITS.

Spirits are inflammable liquids obtained by distillation from fermented liquors, various essential oils giving them their flavour. Spirits consist of alcohol and water in different proportions. The standard or proof strength is a mixture of pure alcohol and pure distilled water in equal quantities, and at 60° temperature should weigh ·913. The specific gravity of alcohol being about one-fifth part lighter than that of water, the weight of *plain spirits* will necessarily vary with the quantity of alcohol contained, and the strength be assessible from the weight.

Upon this principle, and acting expressly by this relative test, the Hydrometer has been devised. Accompanying the instrument, full directions for use, and computed tables of reference are supplied.

*Spirits mixed*, whether perfumed, medicated or sweetened, by the density of the liquid being affected, resist the proper action of the hydrometer; and so blended, the strength cannot correctly be ascertained by it.

SPIRITS, continued:

*Spirits in Casks* are contented and charged to one gallon. Fractional parts *on the strength*, are discarded when below, and have an additional gallon charged, when amounting to $\frac{95}{100}$th parts thereof. When they are of a less content than twenty gallons however, whether racked casks or ullages, duty should be charged on the strength to the tenth part of a gallon.

Bottled Spirits are chargeable on strength to the thirty-second part of a gallon, fractional parts being taken when exceeding, and discarded when not exceeding one-half part of a gill.

Overproof and underproof are similarly calculated, separately shown, balanced, and the surplus added to, or deducted from, the liquid content of the parcel to shew the number of hydrometer proof gallons.

EQUIVALENT TABLE OF DECIMALS.

*Tenths and Gills, up to 1 Gallon.*

| Decimals. | | Gills or 32nds of a gallon. | | Tenths of a gallon. | Decimals. | | Gills or 32nds of a gallon. | | Tenths of a gallon. |
|---|---|---|---|---|---|---|---|---|---|
| ·03 | = | 1 | | | ·53 | = | 17 | | |
| ·06 | = | 2 | | | ·56 | = | 18 | | |
| ·09 | = | 3 | = | 1 | ·59 | = | 19 | = | 6 |
| ·13 | = | 4 | | | ·62 | = | 20 | | |
| ·16 | = | 5 | | | ·66 | = | 21 | | |
| ·19 | = | 6 | = | 2 | ·69 | = | 22 | = | 7 |
| ·22 | = | 7 | | | ·72 | = | 23 | | |
| ·25 | = | 8 | | | ·75 | = | 24 | | |
| ·28 | = | 9 | | | ·78 | = | 25 | | |
| ·31 | = | 10 | = | 3 | ·81 | = | 26 | = | 8 |
| ·34 | = | 11 | | | ·84 | = | 27 | | |
| ·37 | = | 12 | | | ·88 | = | 28 | | |
| ·40 | = | 13 | = | 4 | ·91 | = | 29 | = | 9 |
| ·43 | = | 14 | | | ·94 | = | 30 | | |
| ·47 | = | 15 | | | ·97 | = | 31 | | [1 gall. |
| ·50 | = | 16 | = | 5 | 1·00 | = | 32 | = | 10, or |

*Spirits gauged in Cask are Booked thus:—*

*Rum—being Spirits not sweetened.*

| Casks. | Length. | Head. | Bung. | Wet. | Content. | Ullage. | Strength. Over. | Strength. Under. | Content. Over. | Content. Under. |
|---|---|---|---|---|---|---|---|---|---|---|
| R—1 | 30·2 | 22 | 26·1 | 22·6 | 52 | 48 | 23·6 | — | 11 | — |
| 2 | 30· | 22 | 26·6 | 23·5 | 53 | 50 | — | 29·7 | — | 15 |
| 2 Casks. | | | | | | 98 | | | 11 | 15 |
| | | | | | | 4 Under. | | | | 11 |
| | | | | | | 94 Gallons for Duty. | | | | 4 |

SPIRITS, continued:

*Geneva—Spirits not sweetened.*

| Casks. | Length. | Head. | Bung. | Wet. | Content. | Ullage. | Strength. Over. | Strength. Under. | Content. Over. | Content. Under. |
|---|---|---|---|---|---|---|---|---|---|---|
| G—1 | 28·0 | 17·4 | 20·3 | 18·2 | 29 | 27 | 15·2 | — | 4 | — |
| | | | | | | 4 | | | | |
| | | | | | | 31 Gallons for Duty. | | | | |

The contents are cast by the sliding rules, according to directions to be found in the Gauger's instructions; and the strengths, after being ascertained by the hydrometer, are thus worked:—

| | | | | | |
|---|---|---|---|---|---|
| | Ullage Content. | | | Ullage Content. | |
| R—2 | 50 Gallons. | | G—1 | 27 Gallons. | |
| | 29·7 Strength U. P. | | | 15·2 Strength O. P. | |
| | 14·850, | | | 54 | |
| | | | | 135 | |
| Then | 50 | Gallons | | 27 | |
| less | 14·850 | Underproof. | | 4·104, | |
| = | 35·150 | or 35 Proof Galls. | | or, | |
| | | | | 4 Gallons Overproof. | |

**Wines, Cordials, and Spirits,** in bottle.

*White Wine.*

J. R. 26/7.

| | Case. | Reputed Qts. | Reputed Pts. | |
|---|---|---|---|---|
| C.S.F.— | 1 ... | 48 | | (2 broken). |
| | 2 ... | | 72 | |
| B.R. | 3 ... | 34 | | (2 broken). |
| | 4 ... | 50 | | |
| | 5 ... | 35 | | (1 broken). |
| | | 167 | 72 | |
| | | or $33\frac{4}{6}$ gallons | | |

*Cordials, being Sweetened Spirits.*

| | Case | Bottles. | Gills. | |
|---|---|---|---|---|
| „ | 6 ... | 36 ea | $2\frac{1}{2}$ | = $2\frac{26}{32}$ gallons *Sweetened Spirits,* |

*Brandy, being Spirits not sweetened.*

| Case. | Liquid. Bottles. | Liquid. Gills. | | Galls. | Gills. | Strength. O. P. | Strength. U. P. | Gills. O. P. | Gills. U. P. |
|---|---|---|---|---|---|---|---|---|---|
| 7 ... | 24 ea | $5\frac{1}{3}$ | = | 3 | 30 | — | 5·6 | — | 7 |
| 8 ... | 60 „ | $2\frac{2}{3}$ | = | 5 | 5 | — | 6·7 | — | 11 |
| 9 ... | 72 „ | $5\frac{1}{3}$ | = | 12 | 0 | 4·9 | — | 19 | — |
| | | | | 21 | 3 | | | 19 | 18 |
| | | | | | 1 | | | 18 | |
| | | | | 21 | 4 galls. *Pr. Spirits* | | | 1 | |

SPIRITS, continued:

In Wine computations, 6 Reputed Quart, or 12 reputed Pint Bottles, are considered equal to one gallon; but for Spirits a few average bottles, one in each parcel, are measured to Gills, and cast out, as shown below, whilst the bottles now deemed necessary packages for liquids are not returned in the entry.

*Cordials.*

| | Case. | Bottles. | Gills. | Gills. | Galls. |
|---|---|---|---|---|---|
| RR — | 6 ..... | 36 ea. | $2\frac{1}{2}$ = | 90 or | $2\frac{26}{32}$ |

*Brandy.*

| | Case. | Bottles. | Gills. | Gills. | Galls. | Galls. |
|---|---|---|---|---|---|---|
| BR — | 8 ..... | 60 ea. | $2\frac{3}{4}$ = | 165 or | $5\frac{5}{12}$ | $\frac{11}{24}$ |

6·7 strength U. P.

1155
990

11·055 or 11 Gills Underproof.

ΔΔ 1 case.

| | Ullage. | | O.P. | Gallons. |
|---|---|---|---|---|
| 1 Demijohn Æther, | $1\frac{8}{32}$ | gallons, | 250·0 = | $3\frac{4}{32}$ Proof of Plain Spirits. |

| | Gills. | |
|---|---|---|
| 6 bottles Absynthe, ea. | $5\frac{1}{4}$ = | $\frac{21}{32}$ gallons Mixed Spirits. |

---

*Bottling.*

Ex Mary Lyon, Orfeur @ Cadiz,

PHILLIPS & CO. 17 June.

3 Casks White Wine.

| | | Content. | Ullage. | Regauge. | Loss. |
|---|---|---|---|---|---|
| §§§ §§§ | 18 ..... | 58 ..... | 56 ..... | 55 ..... | 1 |
| §§§ | 19 ..... | 58 ..... | 56 ..... | 55 ..... | 1 |
| | 20 ..... | 57 ..... | 55 ..... | 55 | |
| | | | 167 | 165 | 2 |

B. S.
T. S.
N. F.

SPIRITS, continued:

*(Gauger's Return).*

| Cases. | | Doz. | | Doz. | | Gallons. |
|---|---|---|---|---|---|---|
| 6 | ea. | 3 | = | 18 | or | 36 |
| 5 | „ | 2 | = | 10 | „ | 20 |
| 14 | „ | 2 | = | 28 | „ | 56 |
| 26 | „ | 1 | = | 26 | „ | 52 |
| | | | | | | 164 |
| | | | | | | 1 loss. |
| | | | | | Regauge quantity | 165 |

(6 Bottles = 32 Gills).

J. T. 19/9.

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One Quarter Cask of Brandy, *ex* Royal Sovereign, to be Bottled.

*Re-examination.*

| | Content. | Ullage. | O.P. | Bung. | Wet. Content. | Ullage. | O.P |
|---|---|---|---|---|---|---|---|
| ¶¶¶P | 62 | 27 | 26 | 2·2 | 19·5 | 17·7 | 27 | 26 | 2·1 |

*Bottling Account.*

(6 Bottles = 32 Gills).

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2 | ea. | 3 | = | 6 | or | 12 | ... | 2·1 | = | $12\frac{8}{37}$ |
| Cask 62 | „ | 19·5 | ... | 10·2 | ... | 27=14 | ... | 2·1 | = | $14\frac{2}{16}$ |
| | | | | | | | | | | $26\frac{12}{37}$ |
| | | | | | | | | | Increase | $-\frac{12}{37}$ |
| | | | | | | | | | Regauge quantity | 26 |

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*Vatting or Blending Wines.*

I request to have the within mentioned Wines equally blended:—

EDW. JONES 17/8.

Allowed.

J. T. 17/8.

381/29 Albion, Smith @ Cadiz. ARNOLD & CO., June 6.

SPIRITS, &c., continued:

Three Casks White Wine.

| | | Gallons. | Gallon. | Regauged. Gallons. | Loss. Gallons. |
|---|---|---|---|---|---|
| △△△ | 16 | 59 | 57 | 57 | |
| | 18 | 58 | 56 | 54 | 2 |
| | 20 | 57 | 55 | 53 | 2 |
| | | | 168 | 164 | 4 |

375/81 Emerald, Jones, @ Cadiz. BARNES & Co., May 4.

One Cask White Wine.

| | | | | | |
|---|---|---|---|---|---|
| △ | 8 | 98 | 96 | 95 | 1 |
| | | | 264 | 259 | 5 |
| | | | | 5 Loss. | |
| | | | | 264 | |

Blended by Jones, 19 August.

| | | | Gallons. |
|---|---|---|---|
| B | 1 | 54 | 51 |
| | 2 | 54 | 51 |
| | 3 | 54 | 51 |
| | 4 | 54 | 51 |
| | 5 | 54 | 51 |
| | 6 | 54 | 54 |
| | 6 Casks. | | 259 |
| | | | 5 loss prior to Vatting. |
| | | | 264 Balance. |

J. F. 19/8.

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*Vatting Spirits.*

406/35 Three Casks of Brandy, *ex* Ann, Mountain @ Rouen.

Re-examination.

| | | OP. Cont. | Ull. | O.P. | Bung. | Wet | UP. | Ull. | UP. |
|---|---|---|---|---|---|---|---|---|---|
| W | 4 | 2·3 | 33 | 31 | 21·7 | 19·2 | 13·0 | 31 | 4 |
| | 5 | 3·6 | 36 | 34 | 21·8 | 19.4 | „ | 34 | 5 |
| | 6 | 3·2 | 32 | 31 | 21·8 | 20·2 | „ | 31 | 4 |
| | | | 96 | 2 | | | | 96 | 13 |

2 Over-proof.

98 Proof Gallons.

SPIRITS, &c., continued:

107/29 Three Casks of Brandy, *ex* Baptiste Marie, Geatin @ Charente.

| | O.P. | Cont. | Ull. | O.P. | Bung. | Wet. | U.P. | Ull. | U.P. | Less. Ull. | O.P. | U.P. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| §§§ | 100 | 3·7 | 34 | 33 | 1 | 21·1 | 17·3 | 13·0 | 30 | 4 | 3 | |
| oc | 192 | 4·0 | 34 | 33 | 1 | 21·0 | 16·8 | „ | 29 | 4 | 4 | |
| „ | 194 | 4·0 | 34 | 33 | 1 | 21·0 | 11·7 | „ | 30 | 4 | 3 | |
| | | | | 99 | 3 | | | | 89 | 12 | 10 | |

3 Over-proof.

102 Proof Gallons.

| | Recapitulation. | | Re-examination. | | | | | |
|---|---|---|---|---|---|---|---|---|
| 3 Casks, *ex* Ann.... | 96 | 2 | 96 | 13 | | | | |
| 3 „ Baptiste Marie | 99 | 3 | 89 | 12 | 10 | 0 | 0 | |
| Blended strength 13·0 U.P. | 195 | 5 | 185 | 25 | 10 | 5 | 25 | |
| | 5 O.P. | | 25 | | | | | |
| | 200 Proof Gallons. | | 160 | | | | | |
| | | | 40 less prior to operation. | | | | | |
| | | | 200 | | | | | |

The above Blended by Dandy.

| | | Cont. | Ull. | U.P. | | | |
|---|---|---|---|---|---|---|---|
| B | 1 | 34 | 33 | 5 | 164 Proof Gallons. | Loss prior to the operation . . . | 40 |
| | 2 | 34 | 33 | 5 | 36 Actual Loss. | | |
| | 3 | 32 | 31 | 4 | | Increase in the operation . . . . | 4 |
| | 4 | 32 | 28 | 4 | 200 Original Quantity. | | |
| | 5 | 37 | 35 | 5 | | | |
| | 6 | 34 | 32 | 5 | | Actual Loss . . . | 36 |
| | | | 192 | 28 | J. D. 165. | | |

13·0 U.P.

28 Under Proof.

164 Proof Gallons.

**Sugar,** Yellow Muscovado, not equal to white clayed.

British Plantation tares allowed. G. D. 5 October.

| Hogsheads. | Gross. cwts. | qrs. | lbs. | Tare. cwts. | qrs. | lbs. | |
|---|---|---|---|---|---|---|---|
| VD—1 | 16 | 2 | 9 | 1 | 2 | 0 | |
| 2 | 10 | 3 | 6 | 1 | 0 | 0 | |
| 3 | 14 | 1 | 21 | 1 | 2 | 0 | super tare allowed,(1) |
| 4 | 18 | 2 | 0 | 1 | 3 | 0 | G. D. 5 October. |
| 4 | 60 | 1 | 8 gross. | 5 | 3 | 0 | |
| | 5 | 3 | 0 tare. | | | | |
| | 54 | 2 | 8 net. | | | | |

(1) The capacity of the cask being greater than its contents indicate, from a portion having been washed out during the voyage, a super tare is claimed thereon and allowed.

SUGAR, continued:

*Sugar Candy.*

| | Boxes. | cwt. | qrs. | lbs. | |
|---|---|---|---|---|---|
| P — | 3 ..... | 1 | 1 | 5 | net. |

*Refined Sugar.*

| | Loaves. | cwt. | qrs. | lbs. | |
|---|---|---|---|---|---|
| „ — | 5 ..... | 1 | 2 | 7 | net. |

---

Tare one-third part.
G. D.
5 October.

**Succades,**

(Fruit or Vegetables preserved in Sugar).

| Jars. | cwt. | qrs. | lbs. |
|---|---|---|---|
| 3 ..... | 0 | 1 | 11 |

or 39 gross.
13 tare.
—
26 net.

---

Tare for paper and string, Six oz. each.
R. C. 3 June.

**Worsted Yarn.**—Fit for Embroidery.

| Bundles. | cwt. | qrs. | lbs. |
|---|---|---|---|
| 50 ..... | 0 | 1 | 25 |

or 53 gross.
19 tare.
—
34 net.

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**Wood Goods.**

*Hewn Timber.*

| Piece. | Length. | Breadth. | Thickness. | |
|---|---|---|---|---|
| 1 ... | 40½ ... | 14 ... | 14½ | = 57, or 1 load 7 feet for duty. |

*Sawn Deals.*

| Pile. | | Length. | Breadth. | Height. | Cubic ft. |
|---|---|---|---|---|---|
| 1 ... | 400 ... | 12 0 × | 7 8 × | 10 6 = | 966 |
| 2 ... | 360 ... | 16 0 × | 7 8 × | 9 2 = | 1124 |
| | 5 ... | 16 0 × | 3 10 × | 0 3 = | 15 |
| | 765 | | | | 2105, or 42 loads 5 ft. |

*Lathwood.*

| Pieces. | Length. | Breadth. | Height. | Cubic ft. |
|---|---|---|---|---|
| 1641 ... | 8 0 × | 6 0 × | 6 0 = | 288 |
| 534 ... | 4 6 × | 6 0 × | 3 6 = | 94 |
| 2175 | | | | 382, or $1\frac{166}{218}$ fathoms. |

WOOD, continued:

*Laths, being Sawn Wood.*

| Bundles. | Length. | Breadth. | Height. | Cubic ft. |
|---|---|---|---|---|
| 50 each 100 and 90 odd. | 6 0 × | 6 0 × | 6 0 = | 216, or 4 loads 16 ft. |

| Gt. | Hbd. | qrs. | |
|---|---|---|---|
| 3 | 1 | | 25 *Handspikes* not exceeding 6 ft. in length. |
| 2 | 1 | | 9 *Spars* 4 to 6 in. in diameter. |
| 0 | 3 | | 4 *Ditto* under 4 in. in diameter, and above 22 ft. in length. |
| 0 | 0 | | 26 *Ditto* under 4 in. in diameter, and not exceeding 22 ft. in length. |

Firewood is usually tallied by the quarter fathom; being sawn into lengths of 18 inches, it is packed in a frame 6 ft. by 6 ft., and afterwards reduced by splitting deal ends and round wood once; and wood generally, so that it shall be inapplicable to any other useful purpose.

MODES OF ASSESSMENT, &c.

*With Timber and Wood, 8 Inches square and upwards, and Round Wood 9 inches in Diameter and upwards*—exceeding 10 feet in length—the Length should be taken to half a foot, the breadth, thickness, diameter, or quarter-girt, to the quarter of an inch, and the content cast out to an entire foot;—not exceeding 10 feet in length—the content must be computed to half a foot.

*Oak Knees, 8 inches square and upwards, under 5 feet in content Balks, or Fir Quarters, 5 and under 8 inches square and exceeding 5 feet in content*, should, in like manner, be measured separately, and contented to half a foot.

*Balks or Timber, 5 inches square or upwards exceeding 2 and not exceeding 5 feet in content*, the length to be taken to one-quarter, and the content computed to one-tenth of a foot.

—— *or Fir Quarters, under 5 inches square*, may be cubed in bulk, or 60 pieces piled together, the average length struck, height and width taken to their full extent in feet and inches, and the content of the entire number ascertained therefrom.

*Wainscot Logs.*—The length to be taken to the quarter of a foot breadth and thickness to the quarter of an inch, and the content computed to half a cubic foot.

*Spars, 6 inches in diameter, and upwards*, must be measured and returned as "Hewn Timber," and content charged to half a foot.

—— *under 6 inches in diameter* are taken by tale.

*Birch Hewn, not exceeding 3 feet in length, nor 8 inches square; Laths sawn or rent, and other Wood, not exceeding 2 feet in content.*—The length, height, and width of the pile should be taken to their full extent in feet and inches, and the content cast out in loads and feet.

*Lathwood of various lengths and Firewood* (1) are measured in a 6-feet frame, and reduced to fathoms of 216 cubic feet.

(1) Firewood may be framed whole and subsequently reduced.

WOOD, continued:

*Foreign Deals, Battens, Boards and Planks*, may be taken by scale, or being assorted into similar lengths, breadths and thicknesses, are piled and thus cubed:—

—— *If there be 4 Great Hundred Deals or Planks, or 6 Great Hundred of Battens or Boards in one Pile*—all dimensions should be taken to the quarter of a foot and the Content computed to an entire foot.

—— *If there be less than the above quantities*—length should be taken to the quarter of a foot, breadth and height to an inch computing the content as before to an entire foot.

—— When a pile consists of several dimensions, the fractional parts in the computation of each section, must be added together, and the final fraction on the total content of the pile only rejected.

*Foreign Deals, &c.* (1) *Exceeding* 21 *feet* 3 *inches in length, and Oak Plank under* 21 *feet in length*—at the option of the importer, may be measured singly, or averaged from the measurement of 1 in 10 of each parcel of like dimensions, the length being taken to one-quarter of a foot; breadth and thickness to one-quarter of an inch, and the content cast to one-tenth part of a foot.

*Colonial Deals, &c.*, are similarly assessed, except when the importer furnishes a specification containing the numbers and dimensions of the goods, with the total cubic measurement. In this case, the landed quantities are compared, the specification computed, and an average content of 120 pieces struck. The Landing Surveyor then permits the delivery of the cargo by tally, writing off the average found on the 120 pieces to half a load only, by rejecting the surplus when under one-quarter or three-quarters of a load, and charging to the next higher degree when exceeding those points.

*Planed or Dressed Woods* must be measured after the above modes, according to their peculiar character or dimensions.

*Railway Sleepers.*—For the proper modes of assessing these and other like irregular goods, *vide* "*Wood*," in "*Miscellaneous Orders*."

*Staves* are taken by average measurements. Piles of 360 of each kind, and under that number the whole pile, being cubed, with all dimensions taken to the inch.

| | | |
|---|---|---|
| *Handspikes* | *exceeding 7 feet in length,* | Are all taken by tale. |
| *Ditto* | *not exceeding 7 feet in length,* | |
| *Spokes* | *exceeding 2 feet in length,* | |
| *Ditto* | *not exceeding 2 feet in length,* | |
| *Oars* | *Rough or made up,* | |

*Teak Wood, Ship Building Woods admitted on the same terms as Teak Wood; Furniture Woods and Dye Woods (estimated by the ton)*, as also *Wastewood, Billet or Brushwood* estimated in the bulk, being free of duty, accounts of the masters of Government yards, importing merchants, wharfingers, and of the several dock companies may be taken for the specific quantities, after due examination.

(1) Deals and wood measured singly must have a progressive number, and the contents scribed on each piece.

# ARTICLES OF BRITISH PRODUCE

USUALLY

## EXPORTED FROM THE UNITED KINGDOM.(1)

*N.B.—In every instance in which any denomination of Tale, Weigh or Measure is affixed to the name of an Article in this Lis the quantity of such article is to be exhibited under that d nomination in addition to the value, which is in no case to b omitted. Where a denomination of quantity is not attached t the article, the value alone is required.*

| | |
|---|---|
| Agricultural Implements | value |
| Alkali, viz.:— | |
| „ Barilla | cwt. |
| „ Kelp | cwt. |
| „ Pot and Pearl Ashes | cwt. |
| „ Soda | cwt. |
| Alum | cwt. |
| Apothecary Wares | cwt. |
| Apparel | value |
| Apples | bushel |
| Arrow Root, prepared in the United Kingdom | lb. |
| Arsenic | cwt. |
| Artificial Flowers | value |
| Asphalte | ton |
| Asses | number |
| Bacon and Hams | cwt. |
| Bags, empty | dozen |
| Barytes | cwt. |
| Basket and Basket Work | value |
| Beads, ornamental | value |
| Beef, Salted | barrel |
| „ Tripes | keg |
| Beer and Ale | barrel |
| Bellows, small | dozen pairs |
| „ Smiths' | number |
| Bells and Bell Metal | cwt. |
| Bichromate of Potash | cwt. |
| Bismuth | cwt. |
| Blacking | value |
| Bleaching Materials | cwt. |
| Blocks for Ships' Rigging and Dead Eyes | number |
| Boats | number |
| Books printed | cwt. |

(1) *Articles of Irish Produce or Manufacture are to be distinguished from British, and all articles shipped under the authority of the Lords of her Majesty's Committee of Council for Trade, or of the Lords Commissioners of Her Majesty's Treasury, are to be specially distinguished from the ordinary Export.*

| | |
|---|---|
| Borax, refined in the United Kingdom | lb. |
| Bran | cwt. |
| Brass Wire | cwt. |
| " of all other sorts | cwt. |
| Bread and Biscuit | cwt. |
| Bricks | number |
| Brimstone, refined in the United Kingdom | cwt. |
| Bristles, dressed | lb. |
| Brushes and Brooms | value |
| Buntings | yard |
| Butter | cwt. |
| Cabinet and Upholstery Wares | value |
| Calves | number |
| Camphor, refined in the United Kingdom | lb. |
| Candles, Cocoa-nut | lb. |
| " Palm | lb. |
| " Spermaceti | lb. |
| " Stearine | lb. |
| " Tallow | lb. |
| " Wax | lb. |
| Canes and Sticks | value |
| Caoutchouc, solution of | value |
| " Manufactures of | value |
| Cards, Playing | cwt. |
| Carriages, viz., Coaches | number |
| " Chariots | number |
| " Chaises, &c. | number |
| " Carts and Waggons | number |
| Carriage Wheels, of all sorts | number |
| Casts of Statues, Busts, &c. | value |
| Cement | cwt. |
| Chalk | ton |
| Charcoal, Animal | ton |
| " Vegetable | bushel |
| Cheese | cwt. |
| Chocolate and Cocoa (British prepared) | lb. |
| Cider and Perry | tun |
| Clay, viz., China Clay | cwt. |
| " Pipe Clay | ton |
| " of all other sorts | ton |
| Clocks | number |
| " Clocks of Wood | number |
| Coals | ton |
| Coals, Cinders | ton |
| " Culm | ton |
| Coal Pitch and Tar | barrel |
| Confectionery | cwt. |
| Copper Ore | cwt. |
| " in Bricks and Pigs | cwt. |
| " Sheets and Nails | cwt. |
| " Wire | cwt. |

| | |
|---|---|
| Copper Wrought, of other sorts | cwt. |
| „ Coin | cwt. |
| „ Mixed or Yellow Metal for Sheathing | cwt. |
| Copperas | cwt. |
| Cordage and Cables | cwt. |
| Corks and Bungs | cwt. |
| Corn, Grain, Meal and Flour, viz.:— | |
| „ Barley | quarter |
| „ Barley Meal | cwt. |
| „ Beans | quarter |
| „ Bean Meal | cwt. |
| „ Malt | quarter |
| „ Oats | quarter |
| „ Oatmeal | cwt. |
| „ Pease | quarter |
| „ Pease Meal | cwt. |
| „ Rye | quarter |
| „ Rye Meal | cwt. |
| „ Indian Corn Meal | cwt. |
| „ Wheat | quarter |
| „ „ Flour | cwt. |
| Cotton Manufactures, viz.:— | |
| „ Calicoes, White or Plain | yard |
| „ „ Printed, Checked, Stained, or Dyed | yard |
| „ Muslins, White or Plain | yard |
| „ „ Printed, Checked, Stained, or Dyed | yard |
| „ Fustians, Velvets, &c. | yard |
| „ Counterpanes | number |
| „ „ Cotton and Linen, Mixed | yard |
| „ Lace and Patent Net | yard |
| „ Stockings | dozen pairs |
| „ Hosiery, except Stockings | value |
| „ Tapes and Small Wares | value |
| „ Cotton, for Sewing | value |
| Cotton Twist and Yarn | value |
| Cows and Oxen | number |
| Deer | number |
| Dogs | number |
| Drawings | value |
| Earthenware and Porcelain, viz.:— | |
| „ Red Pottery, &c. | piece |
| Emery | cwt. |
| Epsom and Glauber Salts | cwt. |
| Feathers for Beds | cwt. |
| Felt | value |
| Feathers, ornamental | value |
| Fish,—Cod and Ling | cwt. |
| „ Sounds and Tongues | keg |
| „ Herrings, Red | barrel |
| „ „ White | barrel |
| „ Oysters | bushel |

| | |
|---|---|
| Fish,—Oysters, Pickled | jar |
| " Pilchards | hogshead |
| " Salmon | barrel |
| " Sprats | barrel |
| " of other sorts | value |
| Fishing Tackle | value |
| Flax, Dressed | cwt. |
| " Undressed | cwt. |
| Fruit, not otherwise described | value |
| Fuel, manufactured | ton |
| Fullers' earth | cwt. |
| Gelatine | lb. |
| Ginger, prepared in the United Kingdom | cwt. |
| Glass, viz., Flint and Phial | cwt. |
| " Window | cwt. |
| " Common Bottles | cwt. |
| " Broken, for Re-manufacture | cwt. |
| " Plate Glass | superficial foot |
| Glasses, Looking, and Mirrors | value |
| Glue | cwt. |
| Groats and Grits | cwt. |
| Gunflints | number |
| Gunpowder | lb. |
| Guns, viz., Muskets | number |
| " Fowling Pieces | number |
| Gutta Percha, Manufactured in United Kingdom | cwt. |
| Haberdashery and Millinery | value |
| Hair, Cow or Ox | cwt. |
| " Doe or Harts' | cwt. |
| " Goats | cwt. |
| " Human, unmanufactured | lb. |
| " Horse | cwt. |
| " Ornamental | value |
| Hair Cloth | square yard |
| Hardwares and Cutlery | cwt. |
| Harp and Fiddle Strings | value |
| Hats, Beaver and Castor | dozen |
| " Canvas | dozen |
| " Chip or Willow | dozen |
| " Cotton | dozen |
| " Felt | dozen |
| " Leather | dozen |
| " Silk | dozen |
| " Straw | dozen |
| Hatters' Wares | value |
| Hay | ton |
| Hemp, Dressed | cwt. |
| " Undressed | cwt. |
| Hides, Raw, Cow or Ox | number |
| " Horse | number |
| Hogs, Ox and Sheeps' Guts | cwt. |
| Honey | cwt. |

| | |
|---|---|
| Hops | cwt. |
| Horns, Cow or Ox | number |
| " Hart or Stag | number |
| " Sheep and Goats | number |
| Horn Tips | cwt. |
| Horses | number |
| Jewellery | value |
| Iron, viz., Ore | ton |
| " Pig | ton |
| " Bar | ton |
| " Bolt and Rod | ton |
| " Cast | ton |
| " Steel, Unwrought | ton |
| " Wire | ton |
| " Wrought Anchors, &c. | ton |
| " " Hoops | ton |
| " " Nails | ton |
| " all other sorts | ton |
| " Old, for re-manufacture | ton |
| Iron Liquor | gallon |
| Juice of Lemons, Limes and Oranges | gallon |
| Lace and Thread of Gold | lb. |
| " " of Silver | lb. |
| Lamp Black | cwt. |
| Lantern Leaves | number |
| Lard | cwt. |
| Lead Ore | ton |
| " Foil | ton |
| " Pig, rolled and sheet | ton |
| " Shot | ton |
| " Black | cwt. |
| " Red | cwt. |
| " White | cwt. |
| " Litharge of | cwt. |
| Leather, Tanned | cwt. |
| " Gloves | lb. |
| " Wrought | lb. |
| Lime | chaldron |
| Linen Manufactures, viz.:— | |
| " White or Plain | yard |
| " " Irish | yard |
| " Checked and Striped | yard |
| " " Irish | yard |
| " Printed, Stained, or Dyed | yard |
| " " Irish | yard |
| " Cambrics and Lawns | yard |
| " " Irish | yard |
| " Damask and Diaper | yard |
| " " Irish | yard |
| " Lace, of Thread | yard |
| " " Irish | yard |
| " Sail Cloth | yard |

| | |
|---|---|
| Linen Manufactures (continued) viz.:— | |
| " " Irish | yard |
| " Sails | value |
| " " Irish | value |
| " Ticking | yard |
| " " Irish | yard |
| " Stockings of Thread | dozen pairs |
| " " Irish | dozen pairs |
| " Hosiery, except Stockings | value |
| " " Irish | value |
| " Tapes and small wares | value |
| " " Irish | value |
| " Thread for Sewing | lb. |
| " " Irish | lb. |
| " Yarn, British | lb. |
| " " Irish | lb. |
| Machinery and Mill Work, viz.:— | |
| " Steam Engines, or parts of Steam Engines | value |
| " all other sorts | value |
| Magnesia | cwt. |
| Manganese | cwt. |
| Manure (not otherwise described) | value |
| Maps and Charts | value |
| Mathematical Instruments | value |
| Mats and Matting | value |
| Molasses | cwt. |
| Metal Leaf | value |
| Military Stores (not otherwise described) | value |
| Mill Grease | cwt. |
| Minerals and Fossils | value |
| Moss, Rock | cwt. |
| Mules | number |
| Musical Instruments | value |
| Mutton | cwt. |
| Naphtha | gallon |
| Naval Stores | value |
| Nickel, Refined in United Kingdom | cwt. |
| Oakum | cwt. |
| Oil Cake | ton |
| Oilcloth | yard |
| Oil, Cocoa Nut, prepared in the United Kingdom | gallon |
| " Hempseed, Rape and Linseed | gallon |
| " Lard | gallon |
| " Neatsfoot | gallon |
| " Palm, refined in the United Kingdom | cwt. |
| " Rosin | cwt. |
| " Tallow | cwt. |
| " Train | tun |
| " Spermaceti | tun |
| Oker | cwt. |
| Onions | bushel |

| | |
|---|---|
| Orchal | cwt. |
| Ordnance of Brass | ton |
| „ Iron | ton |
| Painters' and Dyers' Colours and Materials | value |
| Parchment and Vellum | skin |
| Pearl Barley | cwt. |
| Percussion Caps | number |
| Perfumery | value |
| Pewter Ware | cwt. |
| Pickles and Sauces | value |
| Pictures | value |
| Picture Frames | value |
| Pistols | number |
| Pitch | barrel |
| Plants and Roots | value |
| Plate, Wrought Gold, for drawback | ounce |
| „ not for drawback | ounce |
| „ of Silver, for drawback | ounce |
| „ not for drawback | ounce |
| Plated and Gilt Ware | value |
| Platina | ounce |
| Platting for Hats of Chip or Willow Straw | lb. |
| Pork, Salted | barrel |
| Potatoes | cwt. |
| Poultry | value |
| Prints or Engravings | value |
| Printing Types and Materials | value |
| Provisions not otherwise described | value |
| Quinine, Sulphate of | oz. |
| Rags and Paper Stuff | ton |
| Red and Yellow Earth | ton |
| Rice, prepared in the United Kingdom | cwt. |
| Rosin | cwt. |
| Saddlery and Harness | value |
| Sago | lb. |
| Sal Ammoniac | cwt. |
| Salt Rock | bushel |
| „ White | bushel |
| Saltpetre (British refined) | cwt. |
| Sand | ton |
| Sausages | lb. |
| Scales and Weights | value |
| Sculptures of Stone or Marble | value |
| „ Bronze or other Metal | value |
| Seeds, Canary | cwt. |
| „ Clover | cwt. |
| „ Cole | bushel |
| „ Flax and Linseed | bushel |
| „ Forest | bushel |
| „ Garden | lb. |
| „ Grass | cwt. |

| | |
|---|---|
| Seeds, Hemp | bushel |
| „ Mustard | bushel |
| „ Rape | bushel |
| „ Turnip | cwt. |
| „ not otherwise described | value |
| Sheathing Paper or Felt | cwt. |
| Sheep | number |
| Sheepwash | gallon |
| Silk Manufactures, viz.:— | |
| „ Stuffs, or Ribbons of Silk only | lb. |
| „ Lace | yard |
| „ Stockings | dozen |
| „ Hosiery, except Stockings | value |
| „ Fringes, Trimmings, Laces, &c. | value |
| „ Sewing Silk | lb. |
| „ Thrown in the United Kingdom | lb. |
| „ Yarn | lb. |
| „ Stuffs of Silk and Cotton | lb. |
| „ Lace of Silk and Cotton | yard |
| „ Stockings „ | dozen pairs |
| „ Hosiery, except Stockings of ditto | value |
| „ Fringes, Laces, Trimmings, &c., of ditto | value |
| „ Stuffs of Silk and Ribbon | lb. |
| „ „ and Worsted | lb. |
| „ Stockings of ditto | dozen pairs |
| „ Hosiery, except Stockings of ditto | value |
| Skins, British, viz.:— | |
| „ Calf, undressed | dozen |
| „ Coney and Hare | number |
| „ Goat and Kid | number |
| „ Sheep, in the Wool | cwt. |
| „ „ undressed, without the Wool | number |
| „ not otherwise described | value |
| „ Foreign, dressed in the United Kingdom, viz.: | |
| „ Coney and Hare | number |
| „ Goat and Kid | number |
| „ Musquash | number |
| „ Nutria | number |
| „ Seal | number |
| „ Sheep | number |
| „ Squirrel | number |
| „ not otherwise described | value |
| Skins and Pieces of Skins, for making glue | cwt. |
| Slates in Frames | number |
| Slops and Negro clothing | value |
| Smalts, or Powder Blue | lb. |
| Snuff | lb. |
| Soap, Hard | cwt. |
| „ Soft | cwt. |
| Soda Water | gallon |
| Solder | cwt. |

| | |
|---|---|
| Soot | bushel |
| Specimens of Natural History | value |
| Spelter or Zinc, Unwrought | cwt. |
| „ „ Wrought | cwt. |
| Spermaceti | cwt. |
| Spirits, British | gallon |
| „ Irish | gallon |
| Sponge | lb. |
| Stained paper for hangings | yard |
| Starch | cwt. |
| Stationery of all sorts | value |
| Stones Alabaster | ton |
| „ Cement Stones, viz., Gypsum | ton |
| „ „ of other sorts | ton |
| „ China Stone | cwt. |
| „ Filtering | number |
| „ Flint | cwt. |
| „ „ Ground | cwt. |
| „ Free or Portland | ton |
| „ Granite | ton |
| „ Gravel | ton |
| „ Grave | number |
| „ Grindstones, Large | number |
| „ „ Small | chaldron |
| „ Lime Stone | ton |
| „ Marble Blocks | ton |
| „ „ Polished | value |
| „ Mill Stones | number |
| „ Paving | ton |
| „ Polishing | value |
| „ Slate by Tale | number |
| „ „ by Weight | ton |
| „ „ Wrought | value |
| „ Spar and Petrifaction | ton |
| „ Whet Stones | number |
| „ not otherwise described | value |
| Stone Blue | lb. |
| Straw | ton |
| Suet | cwt. |
| Sugar, Refined, entitled to Drawback, Lumps and Loaves | cwt. |
| „ „ Crushed | cwt. |
| „ Bastard | cwt. |
| „ Candy | cwt. |
| Sugar of Lead | cwt. |
| Sulphuric Acid | lb. |
| Swine | number |
| Swords | number |
| Tallow | cwt. |
| Tanners' and Soapers' Waste | ton |
| Tar | barrel |

| | |
|---|---|
| Tares | bushel |
| Tarpaulings | value |
| Telegraphic Wire, Chains, &c. | value |
| Tents and Marquees | value |
| Tiles | number |
| Tin, Unwrought | cwt. |
| „ Foil | cwt. |
| „ Plates | value |
| „ Wares | value |
| Tobacco, manufactured in the United Kingdom | lb. |
| „ Pipes, of Clay | gross |
| „ „ not of Clay | number |
| Tongues | keg |
| Tow | cwt. |
| Toys | value |
| Trunks and boxes of all Sorts | value |
| Turnery and Turner's Wares | value |
| Turpentine, Oil or Spirit of | gallon |
| Twine | cwt. |
| Vermicelli, (British prepared) | lb. |
| Vinegar | tun |
| Umbrellas and Parasols | value |
| Watches, viz., Gold | number |
| „ Metal | number |
| „ Silver | number |
| „ Without Cases | number |
| „ Ship's Chronometers | number |
| Water, Mineral | gallon |
| Wax, Bees' | cwt. |
| Whalebone | cwt. |
| Whiting | cwt. |
| Wine, British | gallon |
| Woad | cwt. |
| Wood, British, viz., Boards and Planks | load |
| „ Handspikes | number |
| „ Hoops | number |
| „ Laths | bundle |
| „ Masts, Yards, &c. | number |
| „ Oars | number |
| „ Spokes for Wheels | number |
| „ Staves and empty Casks | pack |
| „ Timber of all sorts | load |
| „ Treenails | number |
| „ not otherwise described | value |
| „ Foreign, Cut, or prepared in the United Kingdom, viz.:— | |
| „ Dye Woods not described | ton |
| „ Lignum vitæ | ton |
| „ Logwood | ton |
| „ Mahogany | ton |
| „ Peach | ton |

| | |
|---|---|
| Wood, Foreign, (continued), viz.:— | |
| „ Saunders | cwt. |
| „ Timber fir | load |
| „ Deals | Gt. Hundred |
| „ not otherwise described | value |
| Wooden House Frames and Joiners' Work | value |
| Wooden Ware | value |
| Wool, British, Coney and Hares | lb. |
| „ „ Sheep and Lambs | lb. |
| „ „ Fells | cwt. |
| „ „ Flocks, &c. | cwt. |
| „ Foreign, British dressed, viz., Alpaca and the Llama tribe | lb. |
| „ „ Beaver | lb. |
| „ „ Coney and Hares | lb. |
| „ „ Musquash | lb. |
| „ „ Nutria | lb. |
| „ „ Sheep | lb. |
| „ „ not otherwise enumerated | lb. |
| Woollen Manufactures, viz.:— | |
| „ Cloths, Superfine | piece |
| „ „ of second and inferior quality | piece |
| „ Coatings, Duffles, &c. | piece |
| „ Kerseymere | piece |
| „ Baizes | piece |
| „ Flannel | yard |
| „ Blankets and Blanketing | yard |
| „ Carpets and Carpeting | yard |
| „ Rugs, viz., Coverlets | number |
| „ „ Carpet Rugs. See *Carpeting.* | |
| „ Stuffs, Woollen and Worsted | piece |
| „ Hosiery, viz., Stockings | dozen pairs |
| „ „ mixed with Cotton | dozen pairs |
| „ „ except Stockings | value |
| „ „ of all other sorts | value |
| „ Tapes and Small Wares | value |
| Woollens, mixed with Cotton, Linen, &c. | yard |
| Woollen and Worsted Yarn | cwt. |
| Yarn, Mohair | cwt. |
| „ of Wool or Worsted | cwt. |
| „ „ mixed with other materials | cwt. |
| Yeast | gallon |
| „ Powder | cwt. |
| Miscellaneous articles | value |

All other Articles not enumerated in the foregoing List, and not properly falling under any of the general Heads, are to be particularly specified in the Returns to the Inspector General's Office.

## PRIVILEGES EXTENDED FOR LANDING AND BONDING WINES AND SPIRITS, UNDER T. O. 17TH DEC. 1855.

The Board resumed the consideration of the Letter of Mr. Wilson, one of the Secretaries to the Lords of the Treasury, dated the 1st instant, signifying their Lordships' sanction to the extension of the privilege of landing and bonding Wines and Spirits in cases or in casks, subject to such regulations as may be deemed necessary for the security of the Revenue, to such of the present first-class Sufferance Wharves as have obtained the additional privileges granted by the Order of the 28th February, 1851, upon their affording proper security and accommodation, and to such vaults situated within a radius of 500 yards from any part of the north side of the River between London Bridge and the west side of the Tower Wharf, adjoining Brewer's Quay, as shall afford proper security and be capable of accommodating not less than 400 pipes of wine.

The Board will be prepared to approve of premises for the bonding of wines and spirits, under the authority of the above order, subject to the following regulations, viz.:—

1st. That the proprietors be required to enter into bond in the sum of £3,000, and that the vault be for the general accommodation of the public.

2nd. That proprietors of vaults, seeking to have their premises approved, be required to produce a plan or sketch of the vault or premises referred to, in which the capacity of the vault is to be clearly shown, with a view to its being ascertained that the said vault is capable of housing 400 pipes, and the description of the premises, so that they may be correctly inserted in the bond.

3rd. That the vaults be properly secured with a brick arch continued to the entrance of the vault, with strong doors at the entrances, furnished with screw-staples and hasps, and secured in the same manner as the fastenings to the doors of a bonded warehouse; that the entrance doors be immediately from a public street or lane, the holes for the admission of air not to exceed 9 inches in diameter, and to be secured by two stout cross iron bars, deeply fixed in the brick-work.

4th. That a warehousing entry shall be passed, setting forth the name of the vault and its particular locality in which the goods referred to are to be deposited.

5th. That all casks or cases of wines or spirits intended for bonding in such vaults shall be examined and gauged and the contents ascertained at the place of landing, and no cask or case shall be received or deposited therein until after such examination shall have been completed.

6th. That on the removal of goods from the place of landing to the up-town bonded vault for deposit therein, the goods shall in all cases be conveyed by a licensed carman, or in charge of an officer or cartfollower, at the merchant's expense.

7th. That goods removed from a bonded warehouse or vault, and intended for deposit in another warehouse or vault, shall in all cases be removed, in charge of an officer, at the merchant's expense, the casks having been first redipped, and the deficiencies ascertained.

8th. That the goods shall at any time be subject to re-examination at the discretion of any superior officer, and such officer shall at all times have free access to the vault or premises for such purpose.

9th. That no samples shall be taken without authority from the proper officers: thus, at landing, the gauger will allow samples (according to existing regulations) to be taken from each cask, but all other samples to be taken under a written authority from the Controller of Accounts, and in the presence of an officer.

10th. That the vaults be not on any plea opened except in the presence of an Officer of Customs, who will attend the receipt and delivery of all goods deposited in such vaults.

11th. That all goods delivered from such vaults for exportation shall be conveyed to the place of shipment by a licensed carman, or in charge of an officer, at the merchant's expense.

12th. That all operations relating to vatting, racking, bottling for exportation, &c., shall be performed under the written authority of the Controller of Accounts. And the existing regulations relative to these operations will be in force in respect to goods deposited in the premises.

13th. All wines and spirits intended to be landed at a sufferance wharf will be accompanied by an officer from the importing ship to the place of landing, and if not secured under the Crown's locks within twenty-four hours from the time of arrival alongside the wharf, a charge equal to the actual expense incurred by the Crown will be made upon the importer or wharfinger, before the delivery of the goods can take place.

14th. That such rooms or floors as may be required for the examination of packages of bottled wines and spirits, previous to their deposit in the bonded premises, be subject to such conditions and regulations as are now in operation at the legal quays.

15th. That spirits be deposited in distinct vaults or compartments, and kept separate from wines; and that both wines and spirits be entirely separated from other goods.

# COLONIAL DUTIES.

[*Parliamentary Return, No.* 285, 16*th June*, 1856.]

North America:
1. Canada
2. Nova Scotia
3. New Brunswick
4. Newfoundland
5. Bermuda

West Indies and Mauritius:
1. Jamaica
2. British Guiana
3. Trinidad
4. Barbadoes
5. Grenada
6. Tobago
7. St. Vincent
8. St. Lucia
9. Antigua
10. Montserrat (Port of Plymouth
11. St. Christopher
12. Nevis
13. Dominica
14. Bahamas
15. Turks and Caicos Islands
16. Honduras
17. Mauritius

Mediterranean Possessions:
1. Malta
2. Gibraltar

African Colonies:
1. Sierra Leone
2. Gambia
3. Gold Coast
4. Cape of Good Hope
5. Natal
6. St. Helena

Australian Colonies and New Zealand:
1. New South Wales
2. Victoria
3. Tasmania
4. Western Australia
5. South Australia
6. New Zealand

Eastern and other Colonies:
1. Ceylon
2. Hong Kong
3. Labuan
4. Falkland Islands
5. Heligoland

## North America.

### 1.—Canada.

| | £. | s. | d. |
|---|---|---|---|
| Sugar, refined, in loaves or lumps, candied, crushed, powdered, or granulated, or in any other form, or other sugar equal to refined sugar in quality . . . . . cwt. | 0 | 12 | 0 |
| ——white and brown clayed, and yellow bastard sugar, or sugar of any kind equal in quality to any of the said kinds of sugar, but not equal in quality to refined sugar . . . cwt. | 0 | 8 | 6 |
| ——raw sugar, and all sugar of any kind not equal in quality to any of those above-mentioned . . . cwt. | 0 | 6 | 6 |

| | £ | s. | d. |
|---|---|---|---|
| Molasses . . . . . gallon | 0 | 0 | 2 |
| Tea . . . . . lb. | 0 | 0 | 2 |
| Green coffee . . . . . lb. | 0 | 0 | 0½ |
| Coffee, other than green . . . . . lb. | 0 | 0 | 2 |
| Tobacco, manufactured or unmanufactured, other than cigars and snuff . . . . . lb. | 0 | 0 | 2 |
| ———Cigars . . . . . lb. | 0 | 2 | 0 |
| ———Snuff . . . . . lb. | 0 | 0 | 4 |
| Wine of all kinds, in wood or other vessels not being bottles, not exceeding in value £15 the pipe gallon | 0 | 1 | 0 |
| ———if exceeding £15 the pipe . . . gallon | 0 | 1 | 6 |
| ———of all kinds, in bottles . . dozen quarts | 0 | 7 | 6 |
| ———ditto ditto . . dozen pints | 0 | 3 | 9 |
| Whiskey . . . . . gallon | 0 | 0 | 5 |
| Rum . . . . . gallon | 0 | 1 | 8 |
| Brandy . . . . . gallon | 0 | 3 | 0 |
| Geneva, or gin, and other spirits, or strong waters, not being whiskey, rum, or brandy . . gallon | 0 | 2 | 6 |
| Cordials, liqueurs, and spirits, sweetened or mixed with any other article . . . . gallon | 0 | 4 | 0 |
| Almonds, currants, figs, nuts, prunes, raisins, and other dried fruits . . . . . lb. | 0 | 0 | 1 |
| Pimento, allspice and pepper . . . . lb. | 0 | 0 | 1 |
| Cassia, cinnamon, cloves, and ginger . . lb. | 0 | 0 | 3 |
| Mace and nutmegs . . . . . lb. | 0 | 0 | 7½ |
| Macaroni and vermicelli . . . . . lb. | 0 | 0 | 1 |
| All unenumerated spices. . . . . lb. | 0 | 0 | 3 |
| Vinegar . . . . . gallon | 0 | 0 | 3 |
| Sweetmeats, or fruits preserved in sugar, candy, or molasses, and other confectionery for every 100*l.* value | 12 | 10 | 0 |
| Goods, wares, and merchandise not otherwise charged with duty, and not specially exempted for every 100*l.* value | 12 | 10 | 0 |

## 2.—Nova Scotia.

| | £ | s. | d. |
|---|---|---|---|
| Apples, fresh or dried . . . . . barrel | 0 | 4 | 0 |
| Bacon . . . . . cwt. | 0 | 9 | 0 |
| Beef, salted . . . . . barrel | 0 | 4 | 0 |
| —— fresh . . . . . cwt. | 0 | 5 | 0 |
| Biscuit, fine, called crackers or cakes . . cwt. | 0 | 3 | 4 |
| Butter . . . . . cwt. | 0 | 8 | 0 |
| Candles, tallow . . . . . lb. | 0 | 0 | 1 |
| ———all other candles . . . . . lb. | 0 | 0 | 3 |
| Cattle, viz., horses, mares, or geldings . . each | 2 | 0 | 0 |
| ———neat cattle, viz., oxen or other neat cattle, three years old, or upwards . . . each | 1 | 10 | 0 |

| | | £ | s. | d. |
|---|---|---|---|---|
| CATTLE, continued :— | | | | |
| ——cows and cattle, under three years old | each | 0 | 10 | 0 |
| ——sheep | each | 0 | 8 | 0 |
| ——hogs, over 100lbs weight | each | 1 | 0 | 0 |
| —— „ of 100lbs weight and under | each | 0 | 2 | 0 |
| Cheese | cwt. | 0 | 5 | 0 |
| Chocolate or cocoa paste | lb. | 0 | 0 | 1 |
| Coffee, green | lb. | 0 | 0 | 1 |
| —— roasted, burned, or ground | lb. | 0 | 0 | 2 |
| Flour, viz., wheat flour | barrel | 0 | 1 | 0 |
| Hams, smoked or dried | cwt. | 0 | 9 | 0 |
| Lard | cwt. | 0 | 8 | 0 |
| Leather, viz., sole leather, including hides and skins, partially dressed therefor, | lb. | 0 | 0 | 1 |
| ——upper leather of all sorts, including hides and skins, partially dressed therefor | lb. | 0 | 0 | 2 |
| Molasses | gallon | 0 | 0 | 2½ |
| Onions | cwt. | 0 | 2 | 6 |
| Pears, fresh or dried | barrel | 0 | 4 | 0 |
| Pork, salted | barrel | 0 | 4 | 0 |
| —— fresh | cwt. | 0 | 4 | 0 |
| Raisins, in boxes | lb. | 0 | 0 | 0½ |
| —— in other packages | lb. | 0 | 0 | 0¼ |
| Spirits, viz., brandy, gin, rum, or other spirituous liquors, made within the province, not exceeding the strength of proof by Sykes's hydrometer | gallon | 0 | 0 | 11 |
| ——brandy, whiskey, gin, cordials, and other spirit, except rum | gallon | 0 | 2 | 8 |
| ——rum | gallon | 0 | 1 | 6 |
| Shrub, or santee | gallon | 0 | 1 | 4 |
| Sugar, refined | cwt. | 0 | 14 | 0 |
| ——crushed and bastard facings | cwt | 0 | 10 | 0 |
| ——candied brown | cwt. | 0 | 10 | 0 |
| ——brown or muscovado, not refined | cwt. | 0 | 7 | 0 |
| Teas, viz., Souchong, congo, pekoe, bohea, pouchong, and all other black tea | lb. | 0 | 0 | 2 |
| ——gunpowder, hyson, young hyson, twankay, and other green teas | lb. | 0 | 0 | 4 |
| Tobacco, manufactured, except snuff and cigars | lb. | 0 | 0 | 1½ |
| Tongues of cattle, dried or pickled | cwt. | 0 | 9 | 0 |
| Wines, viz., hock, constantia, malmsey, tokay, champagne, burgundy, hermitage, claret, called lafitte, latour, lafayette, margaux or houtbrian, | gallon | 0 | 3 | 0 |
| ——madeira, port and sherry wines, of which the first cost is £20 per pipe, or upwards | gallon | 0 | 2 | 6 |
| ——other claret wines, barsac, sautern, vin-de-grave, moselle, and other French wines, and Lisbon and German wines | gallon | 0 | 1 | 3 |

| | £ | s. | d. |
|---|---|---|---|
| Wines, all other port, madeira, and sherry wines, teneriffe, marsella, sicilian, malaga, fayal, and all other wines . . . . . gallon | 0 | 1 | 3 |
| Clocks . . . . for every 100*l.* value | 20 | 0 | 0 |
| Confectionery, syrups, and articles manufactured from sugar . . . . for every 100*l.* value | 20 | 0 | 0 |
| Hay and straw . . . for every 100*l.* value | 20 | 0 | 0 |
| Cigars and snuff . . . for every 100*l.* value | 10 | 0 | 0 |
| Currants and figs . . . for every 100*l.* value | 10 | 0 | 0 |
| Leather, viz., boots and shoes, and leather manufactures of all sorts . . for every 100*l.* value | 10 | 0 | 0 |
| Meat, fresh . . . . for every 100*l.* value | 10 | 0 | 0 |
| Poultry, of all sorts, dead . for every 100*l.* value | 10 | 0 | 0 |
| Anchors, grapnels, and anchor palms for every 100*l.* value | 2 | 10 | 0 |
| Cables, of hemp or other vegetable substances, or of iron . . . for every 100*l.* value | 2 | 10 | 0 |
| Copper, viz., plates, sheets, bars, or bolts, for ship building, wrought, or cast for machinery, pure or without other metal, copper castings of every description for machinery, for mills or steam boats, copper and composition nails, and spikes for ship building for every 100*l.* value | 2 | 10 | 0 |
| Cordage, tarred or untarred, and whether fitted for rigging or otherwise . for every 100*l.* value | 2 | 10 | 0 |
| Iron, viz., in bars or bolts, castings for mills or steam-engines, and cast or unwrought pipes and tubes, sheet iron, and iron spikes for every 100*l.* value | 2 | 10 | 0 |
| Oakum . . . . . for every 100*l.* value | 2 | 10 | 0 |
| Pitch . . . . . for every 100*l.* value | 2 | 10 | 0 |
| Sailcloth of all kinds, canvas included | | | |
| Tar . . . . . for every 100*l.* value | 2 | 10 | 0 |
| Zinc, viz., zinc sheathing of a size 48 inches long by 14 inches wide, intended for and to be used as sheathing for vessels, and zinc sheathing nails for every 100*l.* value | 2 | 10 | 0 |
| All other goods, wares, and merchandise not otherwise charged with duty, and not enumerated in the table of exemptions . for every 100*l.* value | 6 | 5 | 0 |

*Table of Exemptions from Duty.*

Ashes; asses and mules; baggage and apparel of passengers; barilla and soda ash; beans; biscuit or bread; books not prohibited in the United Kingdom; bullion, gold or silver; burr stones; coal; cocoa; coin, gold and silver coins, and British copper coins; copper, viz., copper ore, or in pigs or bricks, old

or worn, or fit only to be re-manufactured; corkwood; corn, meal, peas, beans, and calavances; fish, viz., fresh, dried, salted or pickled; fish hooks; fish oil; flax; furniture in use, working tools and implements: hemp; hides, or pieces of hides, raw, not tanned, curried or dressed; horns, horses and carriages of travellers; iron, viz., unwrought or pig iron, ores of iron of all kinds, iron rails for railroads, boilers, plates, and plough moulds, hoop iron; lintels; lime and limestone; lines for the fisheries; manures; maps and charts; nets, fishing nets and seines of all kinds; ores of all kinds; paintings; palm oil; plants, shrubs and trees; plate of gold and silver, old; potatoes; printing presses and types; printing paper; rags, old rope, junk, and old fishing nets; rosin; sails, rigging, and ship materials saved from vessels wrecked; salt; seeds of all kinds; skins, furs, pelts or tails undressed, stone unmanufactured; sugar of the maple; tallow; twines and lines used in the fisheries; tobacco unmanufactured; tow; turpentine; whale fin or bone; wood, viz., boards, planks, staves, square timber, shingles, and firewood.

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### 3.—New Brunswick.

| | | £ | s. | d. |
|---|---|---|---|---|
| Axes, of 3lbs. weight and upwards | each | 0 | 1 | 6 |
| Candles, except sperm or wax | lb. | 0 | 0 | 1 |
| ——— sperm and wax | lb. | 0 | 0 | 4 |
| Cider | gallon | 0 | 0 | 3 |
| Coffee | lb. | 0 | 0 | 1½ |
| Fruit, dried | lb. | 0 | 0 | 1 |
| Leather,—Sole, upper leather, harness, and belt leather | lb. | 0 | 0 | 2 |
| ——— sheepskins, tanned or dressed | dozen | 0 | 3 | 0 |
| ——— calfskins, tanned | dozen | 0 | 6 | 0 |
| Malt liquors | gallon | 0 | 0 | 6 |
| Soap | lb. | 0 | 0 | 0½ |
| Spirits and Cordials, viz., alcohol | gallon | 0 | 1 | 6 |
| ——————— brandy | gallon | 0 | 4 | 0 |
| ——————— gin and whiskey | gallon | 0 | 2 | 6 |
| ——————— lemon, syrup, shrub, santa, and other cordials | gallon | 0 | 1 | 0 |
| ——————— rum, and all other spirits | gallon | 0 | 1 | 6 |
| Sugar, refined, in loaves | lb. | 0 | 0 | 1½ |
| ——— of all other kinds of refined or white bastard sugar, or sugar candy | lb. | 0 | 0 | 1 |
| ——— brown or muscovado, or clayed, and any other kind of sugar, not refined | cwt. | 0 | 6 | 0 |
| Tea | lb. | 0 | 0 | 2 |
| Tobacco, manufactured, except snuff & cigars | lb. | 0 | 0 | 2 |
| Wines | gallon | 0 | 2 | 6 |
| ——— and on every 100*l.* value, in addition | | 10 | 0 | 0 |

| | £ | s. | d. |
|---|---|---|---|
| Anchors, canvas, cordage, chain cables, and other chains; cotton warp, copper and patent metal in sheets, bars, bolts, and scraps; felt; foreign hides, green, dried, or salted; iron in bolts, bars, plates, sheets, and pig iron; oakum; sails and rigging for new ships; sheathing paper; silk plush for hatters' purposes; block tin; tin plate; lead; zinc; bar and sheet steel; brimstone, crude and roll; sulphuric acid; muriatic acid; chloride of lime; soda ash; copperas; alum; prussiate of potash; phosphorus; carboys; nitre and spelter for every 100*l.* value | 1 | 0 | 0 |
| Boots and shoes; leather manufactures; chairs; clocks; household furniture (except baggage, apparel, household effects, working tools, and implements, used and in use of persons or families arriving in this province); looking glasses; oranges and lemons; brushes; hats and hat bodies; piano fortes; snuff and cigars; carriages, waggons, sleighs, and other vehicles; veneer and other mouldings; frames; wooden wares of all kinds; matches; corn brooms; and all agricultural implements (except spades, shovels, scythes, and reaping-hooks); trunks; valises; portmanteaus; also Iron castings; Franklin stoves, register grates, fire frames, and parts thereof; kitchen ranges, boilers, cast-iron furnaces, and parts thereof for every 100*l.* value | 15 | 0 | 0 |
| All goods, wares, and merchandise, not otherwise charged with duty, and not hereafter declared to be free . . . for every 100*l.* value | 10 | 0 | 0 |

*Table of Exemptions.*

Baggage, apparel, household effects, working tools, and implements in use of families arriving in this province; books, printed; carriages of travellers, not intended for sale; coins and bullion; corn-broom brush: grain, flour, meal, and breadstuffs of all kinds; rice, ground and unground; eggs and poultry; manures of all kinds; fish of all kinds; products of fish and all other creatures living in the water; palm oil: plants, shrubs, and trees; firewood; printing paper, types, printing presses, and printers' ink; rags, old rope, and junk; salt of all kinds; sails and rigging saved from vessels wrecked; soap-grease and tallow; butter; cheese; lard; timber, and lumber of all kinds, round, hewed, and sawed, unmanufactured in whole or in part; lines and twines; shoe thread and boot webbing; animals of all kinds; fresh, smoked, salted, and cured meats; cotton wool; cotton batting; seeds and vegetables; undried fruits; dried fruits, the produce of the United States of

America; furs, skins, or tails, undressed; stone or marble in its crude or wrought state; slate; ores of metals of all kinds; coal; pitch; tar; turpentine, ashes; pelts; wool; bark; gypsum, ground or unground; hewn, wrought, or unwrought burr or grindstones; dye stuffs; molasses; flax, hemp, manilla, and tow; unmanufactured tobacco; rosin; horns; hides; barilla; chalk.

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## 4.—Newfoundland.

| | | £ | s. | d. |
|---|---|---|---|---|
| Ale, porter, cider, and perry, in bottles, the dozen of | 2 gallons | 0 | 0 | 9 |
| ——— in casks | gallon | 0 | 0 | 3 |
| Animals, viz.: horses | each | 0 | 10 | 0 |
| ——— oxen and cows | each | 0 | 5 | 0 |
| ——— sheep, swine, and calves | each | 0 | 1 | 0 |
| Apples | barrel | 0 | 1 | 6 |
| Bacon, hams, tongues, smoked beef, and sausages, | cwt. | 0 | 7 | 6 |
| Beef, salted and cured | barrel of 200 lbs. | 0 | 2 | 0 |
| Biscuit | cwt. | 0 | 0 | 3 |
| Butter | cwt. | 0 | 3 | 0 |
| Cheese | cwt. | 0 | 5 | 0 |
| Chocolate and cocoa | lb. | 0 | 0 | 1 |
| Cigars | lb. | 0 | 10 | 0 |
| Coals | ton | 0 | 1 | 0 |
| Coffee | lb. | 0 | 0 | 1 |
| Feathers | lb. | 0 | 0 | 1 |
| Flour | barrel | 0 | 1 | 6 |
| Fruit, dried | lb. | 0 | 0 | 1 |
| —— other descriptions | for every 100*l.* value | 10 | 0 | 0 |
| Lumber | 1,000 | 0 | 2 | 6 |
| Leather, manufactures of, viz.: boots, shoes, saddlery and harness | for every 100*l.* value | 10 | 0 | 0 |
| Molasses | gallon | 0 | 0 | 2½ |
| Oatmeal and Indian meal | barrel | 0 | 0 | 6 |
| Pork | barrel | 0 | 3 | 0 |
| Ready-made clothing | for every 100*l.* value | 10 | 0 | 0 |
| Salt | ton | 0 | 0 | 6 |
| Shingles | 1,000 | 0 | 1 | 0 |
| Silk, manufactures of, in whole or in part, | for every 100*l.* value | 10 | 0 | 0 |
| Spirits, viz.: brandy, gin, whiskey and cordials, or other spirits not enumerated | gallon | 0 | 4 | 0 |
| ——— rum | gallon | 0 | 1 | 6 |
| Sugar, viz.: loaf and refined | cwt. | 0 | 12 | 0 |
| ——— unrefined and bastard | cwt. | 0 | 7 | 6 |
| Tea | lb. | 0 | 0 | 4 |

| | £ | s. | d. |
|---|---|---|---|
| Timber . . . . . ton | 0 | 1 | 0 |
| Tobacco, manufactured and leaf . . . lb. | 0 | 0 | 3 |
| ——— stems . . . . . cwt. | 0 | 2 | 0 |
| Vinegar . . . . . gallon | 0 | 0 | 3 |
| Wine, viz.: in bottles . . . . . gallon | 0 | 5 | 0 |
| ——— in wood and other vessels, not being bottles, viz.: port, Madeira, hock, Burgundy, claret, dry Lisbon . . . . . gallon | 0 | 4 | 0 |
| ——— Sherry, 2½ per cent. ad valorem, and gallon | 0 | 2 | 6 |
| ——— All other wines . . . . . gallon | 0 | 2 | 0 |
| Anchors; barley and oats; canvas, cordage and cables; copper and composition metal for ships, viz.: sheathing, bar, bolt and nails; cork and corkwood; fishing tackle; Indian corn; iron, viz.: bar, bolt, sheathing and sheet, wrought nails; medicines, oakum, pêas; pitch tar, turpentine and rosin; poultry and fresh meat . . for every 100*l.* value | 5 | 0 | 0 |
| Cotton, manufactures of, except canvas and ready-made clothing; linen, manufactures of, except canvas and ready-made clothing; woollen, manufactures of, except ready-made clothing; leather in the hide . for every 100*l.* value | 7 | 10 | 0 |
| Goods, wares and merchandise, not otherwise enumerated, and not otherwise exempt for every 100*l.* value | 10 | 0 | 0 |
| And on all duties levied on importations into the town of St. John's for every 100*l.* value | 10 | 0 | 0 |

*Table of Exemptions.*

Printed books and pamphlets; maps and charts; coin and bullion; hemp, flax and tow; plants, trees and shrubs; specimens illustrative of natural history; works of art, viz.: engravings, paintings and statuary; manures of all kinds; provisions for Her Majesty's land and sea forces; passengers' baggage; household furniture, and working tools, and implements used and in the use of persons arriving in this island; refuse of rice; seeds for agricultural purposes; vegetables of all sorts; mules and asses; animals certified by President of Agricultural Society to be imported for improvement of stock; printing paper, royal and demy, in use for newspapers; cotton yarn; pig iron.

The following articles are admitted to Importation Duty Free, when imported directly from the United Kingdom, the *British North American* Provinces, and the Island of *Prince Edward*, and being the growth, produce, or manufacture of the said United Kingdom, or of the said provinces or island respectively:—

Animals, beef, pork; biscuit, bread, butter, and cocoa paste; corn or grain of all kinds; flour; fish, fresh or salted, dried or pickled; fish oil; furs or skins, the produce of fish or creatures living in the sea; gypsum; horns; poultry; plants, shrubs and trees; potatoes and vegetables of all kinds; seeds of all kinds; pelts, skins, furs or tails, undressed; wood, viz., boards, planks, staves, timber and fire-wood.

### 5.—Bermuda.

| | | £ | s. | d. |
|---|---|---|---|---|
| Arrowroot, unmanufactured | cwt. | 0 | 10 | 0 |
| ——— manufactured | lb. | 0 | 0 | 6 |
| Wine | gallon | 0 | 1 | 9 |
| And for every 100*l.* value | | 10 | 0 | 0 |
| Alcohol, whiskey, gin, brandy, shrub, peppermint water, and cordials | gallon | 0 | 2 | 6 |
| Rum | gallon | 0 | 2 | 0 |
| Malt liquor, cider, and perry | hogshead | 0 | 15 | 0 |
| or in bottles | dozen | 0 | 0 | 9 |
| Cigars | 1,000 | 0 | 8 | 0 |
| Or at option of importer | lb. | 0 | 1 | 0 |
| Tobacco and snuff | lb. | 0 | 0 | 2 |
| Oxen and cows | each | 0 | 4 | 0 |
| On all other goods, exclusive of the following Table of Exemptions | for every 100*l.* value | 4 | 0 | 0 |

*Table of Exemptions.*

Agricultural implements; bullion; books, not reprints of British publications; coin; coals, for the use of mail steamers; diamonds; fresh fruit; ice; implements and boats for whaling; manures; specimens of natural history; plants and trees for planting; provisions and stores of every description, for the use of Her Majesty's land and sea forces; passengers' baggage, apparel and professional apparatus; personal household effects of inhabitants of these islands dying abroad, not for sale; shrubs; seeds for planting; fresh vegetables and potatoes.

## West Indies, &c.

### 1.—Jamaica.

| | | £ | s. | d. |
|---|---|---|---|---|
| Ale | tun | 4 | 7 | 0 |
| Asses | head | 0 | 5 | 0 |
| Bacon | cwt | 0 | 10 | 0 |
| Barley | bushel | 0 | 0 | 3 |
| Beef, dried | cwt. | 0 | 10 | 0 |
| —— salted or cured | barrel of 200 lbs. | 0 | 10 | 0 |

| | | £ | s. | d. |
|---|---|---|---|---|
| Beans | bushel | 0 | 0 | 3 |
| Beer | tun | 4 | 7 | 0 |
| Birds, singing | | | free | |
| Books, printed, and printed papers | | | free | |
| Bread or biscuit | cwt. | 0 | 6 | 0 |
| Bricks | 1,000 | 0 | 4 | 0 |
| Bullion | | | free | |
| Butter | cwt. | 0 | 9 | 0 |
| Calavances | bushel | 0 | 0 | 3 |
| Candles: composition | box of 56 lbs. | 0 | 5 | 0 |
| ——— tallow | box of 56 lbs. | 0 | 2 | 6 |
| ——— wax or spermaceti | box of 56 lbs. | 0 | 8 | 0 |
| Cattle, neat | head | 1 | 10 | 0 |
| Carriages, not agricultural purposes | for every 100*l.* value | 10 | 0 | 0 |
| Cheese | cwt. | 0 | 10 | 0 |
| Cider | tun | 4 | 7 | 0 |
| Clothing, army and navy | | | free | |
| Coals(1) | | | free | |
| Cocoa | cwt. | 0 | 10 | 0 |
| Coffee | cwt. | 1 | 0 | 0 |
| Coin | | | free | |
| Coke | | | free | |
| Corn, Indian | bushel | 0 | 0 | 3 |
| Cotton wool | | | free | |
| Diamonds | | | free | |
| Dogs | | | free | |
| Dyewoods | | | free | |
| Fish, dried or salted | cwt. | 0 | 2 | 0 |
| —— fresh | | | free | |
| —— smoked, not otherwise enumerated or described | cwt. | 0 | 4 | 0 |
| —— alewives, pickled | barrel | 0 | 2 | 0 |
| —— herrings, pickled | barrel | 0 | 2 | 0 |
| —— ..... smoked | box | 0 | 0 | 6 |
| —— mackerel, pickled | barrel | 0 | 4 | 0 |
| —— pickled, not otherwise enumerated or described | barrel | 0 | 4 | 0 |
| —— salmon, salted or wet | barrel | 0 | 10 | 0 |
| —— ..... smoked | cwt. | 0 | 10 | 0 |
| Flax | | | free | |
| Flour: rye | barrel | 0 | 2 | 0 |
| —— wheat | barrel | 0 | 6 | 0 |
| Fruit, fresh | | | free | |
| Goats | head | 0 | 2 | 0 |
| Guano, being manure | | | free | |
| Gums | | | free | |

(1) Patent fuel is exempted from duty by 19 Vict., cap. 49. s. 51.

| | | £ | s. | d. |
|---|---|---|---|---|
| Gunpowder (excepting blasting powder) | lb. | 0 | 0 | 6 |
| Hams | cwt. | 0 | 10 | 0 |
| Hay and straw | | | free | |
| Hemp | | | free | |
| Hides, raw | | | free | |
| Horses, mares, and geldings | head | 1 | 0 | 0 |
| Hogsheads, shooks(1) | each | 0 | 0 | 6 |
| Ice | | | free | |
| Indigo | lb. | 0 | 0 | 3 |
| Lard | cwt. | 0 | 5 | 0 |
| Leeches | | | free | |
| Machinery | for every 100*l.* value | 4 | 0 | 0 |
| Malt dust | | | free | |
| Manures | | | free | |
| Meat: fresh | | | free | |
| —— salted or cured | barrel of 200 lbs. | 0 | 10 | 0 |
| Meal or flour, not wheat | barrel | 0 | 1 | 0 |
| Molasses | cwt. | 0 | 3 | 0 |
| Mules | head | 0 | 10 | 0 |
| Necessaries, regimental and naval | | | free | |
| Oats | bushel | 0 | 0 | 3 |
| Oil | gallon | 0 | 0 | 4 |
| Oilcakes, whole or in powder | | | free | |
| Peas | bushel | 0 | 0 | 3 |
| Perry | tun | 4 | 7 | 0 |
| Plants, growing | | | free | |
| Pork, salted or cured | barrel of 200 lbs. | 0 | 10 | 0 |
| Porter | tun | 4 | 7 | 0 |
| Poultry | | | free | |
| Puncheon shooks(1) | each | 0 | 0 | 6 |
| Resins | | | free | |
| Rice | cwt. | 0 | 2 | 0 |
| —— undressed | bushel | 0 | 1 | 0 |
| Salt | cwt. | 0 | 0 | 1 |
| — rock | | | free | |
| Sarsaparilla | | | free | |
| Sausages | cwt. | 0 | 10 | 0 |
| Sheep | head | 0 | 2 | 0 |
| Slates | | | free | |
| Soap | per box of 36 lbs. | 0 | 2 | 0 |
| Soda ash | | | free | |
| Specimens, illustrative of natural history | | | free | |
| Spirits: brandy | gallon | 0 | 6 | 0 |
| —— gin | gallon | 0 | 5 | 0 |
| —— rum, B. P. | gallon | 0 | 6 | 0 |
| —— whiskey | gallon | 0 | 5 | 0 |

(1) The 19 Vict., cap. 49, s. 49, fixes a like tax of 6d. on all hogsheads and puncheons containing coals or other articles exempt from duty, instead of the ad valorem duty heretofore charged thereon.

| | | £ | s. | d. |
|---|---|---|---|---|
| Spirits: all other spirits | gallon | 0 | 8 | 0 |
| Sugar: refined | lb. | 0 | 0 | 2 |
| —— unrefined | cwt. | 0 | 10 | 0 |
| Swine | head | 0 | 2 | 0 |
| Tallow, grease, tallow-grease, or grease & slush | | | free | |
| Tea | lb. | 0 | 1 | 0 |
| Tobacco, manufactured | lb. | 0 | 0 | 3 |
| And upon every 100*l.* in value | | 30 | 0 | 0 |
| ——— unmanufactured | lb. | 0 | 0 | 1 |
| And upon every 100*l.* in value | | 15 | 0 | 0 |
| Segars | lb. | 0 | 0 | 8 |
| And upon every 100*l.* in value | | 20 | 0 | 0 |
| Tongues: dried | cwt. | 0 | 10 | 0 |
| Salted or cured | per barrel of 200 lbs. | 0 | 10 | 0 |
| Tortoiseshell | | | free | |
| Tow | | | free | |
| Turtle | | | free | |
| Vegetables, fresh | | | free | |
| Wax, bees | | | free | |
| Wheat | bushel | 0 | 0 | 6 |
| Wines | tun | 10 | 0 | 0 |
| And upon every 100*l.* value | | 10 | 0 | 0 |
| Wood: | | | | |
| —— for 1,000 feet of pitch pine lumber, by superficial measure, of one inch thick | | 0 | 12 | 0 |
| —— for 1,000 feet of white pine or other lumber, of one inch thick | | 0 | 8 | 0 |
| —— shingles, cypress, more than twelve inches in length | 1,000 | 0 | 6 | 0 |
| —— Boston chips, and all shingles, not otherwise enumerated or described | 1,000 | 0 | 3 | 0 |
| —— wood hoops | 1,000 | 0 | 1 | 0 |
| —— staves and heading, red or white, oak or ash | 1,000 | 0 | 4 | 0 |
| All other goods, wares, and merchandise, plantation supplies, and effects of every description, not previously enumerated | for every 100*l.* value | 12 | 10 | 0 |

## 2.—British Guiana.

| | | $ | c. |
|---|---|---|---|
| Bacon | lb. | 0 | 2 |
| Beef: dried or smoked | lb. | 0 | 2 |
| —— pickled | barrel | 3 | 0 |
| Bread, navy biscuits and crackers, and all other kinds | 100 lbs. | 0 | 50 |
| Bricks | 1,000 | 0 | 30 |
| Buckets and pails | dozen | 0 | 25 |

| | | $ | c. |
|---|---|---|---|
| Butter | lb. | 0 | 2 |
| Candles: tallow | lb. | 0 | 3 |
| —— spermaceti, wax, adamantine, hydraulic press, or any kind of composition other than simple tallow | lb. | 0 | 5 |
| Cheese | lb. | 0 | 2 |
| Chocolate | lb. | 0 | 4 |
| Cigars | 1,000 | 3 | 0 |
| Clapboards | 1,000 | 1 | 50 |
| Coals | hogshead | 0 | 10 |
| —— loose | ton | 0 | 15 |
| Cocoa | lb. | 0 | 1½ |
| Coffee | lb. | 0 | 1½ |
| Confectionery | lb. | 0 | 15 |
| Cordage | cwt. | 0 | 25 |
| Corn, grain of every description and every kind, beans, peas, and pulse of every description and every kind, and whether whole or split | bushel | 0 | 5 |
| Corn brooms | dozen | 0 | 20 |
| Cornmeal and oatmeal | 100 lbs. | 0 | 25 |
| Fish: dried | cwt. | 0 | 50 |
| —— pickled, salmon | barrel of 200 lbs. | 2 | 0 |
| —— ..... mackerel | ditto | 1 | 0 |
| —— ..... and all other sorts | ditto | 0 | 75 |
| —— smoked | lb. | 0 | 2 |
| Flour: wheat | barrel of 196 lbs. | 1 | 0 |
| —— rye | ditto | 0 | 50 |
| Ganje | lb. | 0 | 8 |
| Ground feed, middlings, shorts, and bran | bushel | 0 | 5 |
| Gunpowder (blasting) in kegs | lb. | 0 | 4 |
| ——— in canisters | lb. | 0 | 10 |
| Hams, and all other dried or smoked meats | lb. | 0 | 2 |
| Hay | 100 lbs. | 0 | 10 |
| Hoops: wood | 1,000 | 0 | 64 |
| —— iron | cwt. | 0 | 10 |
| Horses | head | 7 | 0 |
| Lard | lb. | 0 | 2 |
| Lime: building | hogshead | 0 | 25 |
| —— temper | puncheon | 0 | 25 |
| —— ..... | hogshead | 0 | 12½ |
| —— ..... | barrel | 0 | 6 |
| —— ..... | jar | 0 | 3 |
| Lumber, of all kinds | 1,000 feet | 2 | 0 |
| Malt liquor: in wood | hogshead | 5 | 0 |
| ——— in bottles | dozen quarts | 0 | 24 |
| ——— ..... | dozen pints | 0 | 12 |
| Matches, per gross of boxes containing each 100 matches, if in packages containing not less than 10 gross | | 2 | 0 |

| | | $ | c. |
|---|---|---|---|
| Matches, per gross of boxes containing each 100 matches, if in packages containing less than 10 gross | | 4 | 0 |
| Mules | head | 5 | 0 |
| Molasses | cwt. | 0 | 25 |
| Muskets, guns, and fowling-pieces | each | 2 | 0 |
| Opium or bang | lb. | 1 | 0 |
| Oats | bushel | 0 | 5 |
| Oils of all descriptions, castor oil excepted | gallon | 0 | 15 |
| Onions | 100 lbs. | 0 | 10 |
| Paints of all kinds | cwt. | 0 | 25 |
| Pepper | lb. | 0 | 5 |
| Percussion caps | per 100 | 0 | 4 |
| Pitch | barrel | 0 | 50 |
| Pork, pickled | barrel of 200 lbs | 3 | 0 |
| Potatoes | bushel | 0 | 8 |
| Rice | 100 lbs. | 0 | 25 |
| Rosin | barrel | 0 | 50 |
| Sago | lb. | 0 | 2 |
| Salt | lb. | 0 | 0½ |
| Shingles, of all kinds | 1,000 | 0 | 50 |
| Shooks | pack | 0 | 8 |
| Shot | lb. | 0 | 2 |
| Slates | 1,000 | 1 | 0 |
| Snuff | lb. | 0 | 15 |
| Soap | lb. | 0 | 1 |
| Spirits, or strong waters, of all kinds | gallon | 1 | 50 |
| Staves and heading, white oak | 1,000 | 2 | 0 |
| —— other description | 1,000 | 1 | 50 |
| Sugar, refined or not | cwt. | 4 | 0 |
| Tapioca | lb. | 0 | 2 |
| Tar | barrel | 0 | 50 |
| Tea | lb. | 0 | 12 |
| Tobacco, in leaf, in packages of not less than a hogshead of 800lbs | lb. | 0 | 12 |
| —— in leaf, if in smaller packages. | lb. | 0 | 24 |
| —— manufactured (cigars and snuff excepted) | lb. | 0 | 12 |
| Tobacco pipes (clay) | gross | 1 | 0 |
| Tongues, pickled, dried or smoked | lb. | 0 | 2 |
| Turpentine, crude | barrel | 0 | 50 |
| —— spirits of | gallon | 0 | 18 |
| Varnish | gallon | 0 | 18 |
| Wine, bottled | dozen quarts | 1 | 50 |
| —— in wood | gallon | 0 | 72 |
| All other goods | | 10*l.* per cent. | |

## 3.—Trinidad.

| | | £ | s. | d. |
|---|---|---|---|---|
| Animals (living), viz., asses | each | 0 | 2 | 1 |
| ——goats | each | 0 | 1 | 0 |
| ——kids | each | 0 | 0 | 6 |
| ——oxen and bulls | each | 0 | 2 | 1 |
| ——cows | each | 0 | 2 | 1 |
| ——calves | each | 0 | 1 | 0 |
| ——horses | each | 2 | 0 | 0 |
| ——mules | each | 1 | 0 | 0 |
| ——sheep | each | 0 | 2 | 0 |
| ——lambs | each | 0 | 1 | 0 |
| ——swine and hogs | each | 0 | 1 | 0 |
| Pigs (sucking) | each | 0 | 0 | 6 |
| Bricks | 1,000 | 0 | 1 | 0 |
| Butter | lb. | 0 | 0 | 1 |
| Candles, tallow | 100 lbs. | 0 | 2 | 1 |
| ——Wax, sperm, composition, and all others | 100 lbs. | 0 | 6 | 0 |
| Carriages, on springs, four wheeled | each | 7 | 0 | 0 |
| ——on springs two-wheeled | each | 4 | 0 | 0 |
| Chocolate | lb. | 0 | 0 | 1 |
| Cheese | 100 lbs. | 0 | 5 | 0 |
| Cocoa | 100 lbs. | 0 | 5 | 0 |
| Coffee | 100 lbs. | 0 | 5 | 0 |
| Coals | hogshead | 0 | 1 | 0 |
| —— loose | ton | 0 | 0 | 3 |
| Corn | bushel | 0 | 0 | 2½ |
| Cotton: linen, wool, manufactures of, or of cotton, linen, or wool mixed with any other material (except silk) | for every 100*l.* value | 5 | 0 | 0 |
| Crackers and other breadstuffs | barrel | 0 | 0 | 7½ |
| Engines: machinery, sugar pans, and apparatus used for the manufacture of sugar or other produce | for every 100*l.* value | 3 | 10 | 0 |
| Fish: dried or salted | 100 lbs. | 0 | 1 | 0 |
| —— pickled | barrel | 0 | 2 | 6 |
| Flour | barrel of 196 lbs. | 0 | 5 | 0 |
| Gloves | for every 100*l.* value | 10 | 0 | 0 |
| Gunpowder | lb. | 0 | 0 | 3½ |
| Haberdashery | for every 100*l.* value | 10 | 0 | 0 |
| Hair: manufactures of hair or goat's wool, or of hair or goat's wool mixed with any other material | for every 100*l.* value | 5 | 0 | 0 |
| Iron: Manufactures of iron, copper, brass, tin, lead, or zinc, and all other manufactures known as hardware | for every 100*l.* value | 5 | 0 | 0 |

| | | £ | s. | d. |
|---|---|---|---|---|
| Jewellery and watches . . | for every 100*l.* value | 10 | 0 | 0 |
| Lard . . . . . | 100 lbs. | 0 | 2 | 6 |
| Leather, manufactured or unmanufactured (except gloves) . . . | for every 100*l.* value | 5 | 0 | 0 |
| Lime: building . . . . . | hogshead | 0 | 1 | 0 |
| —— temper . . . . | for every 100*l.* value | 3 | 10 | 0 |
| Lumber, white, spruce, and pitch pine . | 1,000 feet | 0 | 6 | 3 |
| Malt liquor: in wood . . . . | 64 gallons | 0 | 10 | 0 |
| ———— in bottles . . | dozen quart bottles | 0 | 0 | 6 |
| Manures . . . . . | for every 100*l.* value | 3 | 10 | 0 |
| Matches, lucifer, for every gross of boxes or other packages, each box or package containing not more than 120 matches . . . . . | | 0 | 8 | 4 |
| Meal or flour, not wheaten . . . . | barrel | 0 | 1 | 0 |
| ———— . . . . | puncheon | 0 | 4 | 0 |
| Meat, salted or cured . . . . . | 100 lbs. | 0 | 4 | 2 |
| Molasses . . . . . | gallon | 0 | 0 | 6 |
| Muskets, guns, and fowling pieces . . | each | 0 | 5 | 0 |
| ——— gun barrels . . . . . | each | 0 | 5 | 0 |
| ——— gun stocks . . . . . | each | 0 | 5 | 0 |
| Oil, olive . . . . . | gallon | 0 | 0 | 9 |
| Oats . . . . . | bushel | 0 | 0 | 2 |
| Peas and beans . . . . . | bushel | 0 | 0 | 2 |
| Pitch . . . . . | barrel | 0 | 0 | 6 |
| Rice . . . . . | 100 lbs. | 0 | 2 | 0 |
| Shingles . . . . . | 1,000 | 0 | 1 | 0 |
| Shooks . . . . . | bundle | 0 | 0 | 6 |
| Silk: manufactures of silk, or of silk mixed with any other material, ribbons | for every 100*l.* value | 10 | 0 | 0 |
| Soap . . . . . | 100 lbs. | 0 | 1 | 0 |
| Spirits, liquors, and cordials . . . . | gallon | 0 | 4 | 0 |
| Staves . . . . . | 1,000 | 0 | 10 | 0 |
| Sugar, refined or not . . . . . | 100 lbs. | 0 | 10 | 0 |
| Tar . . . . . | barrel | 0 | 0 | 6 |
| Tea . . . . . | lb. | 0 | 0 | 2 |
| Tiles: pantiles and other roofing tiles . . | 1,000 | 0 | 2 | 1 |
| —— paving tiles . . . . . | 100 | 0 | 1 | 0 |
| —— marble tiles . . . . . | 100 | 0 | 2 | 1 |
| —— draining tiles . . | for every 100*l.* value | 3 | 10 | 0 |
| Tobacco: unmanufactured . . . . . | lb. | 0 | 0 | 4½ |
| ——— manufactured, and snuff . . . . | lb. | 0 | 0 | 6 |
| ——— cigars . . . . . | lb. | 0 | 0 | 9 |
| Turpentine, spirits of . . . . . | gallon | 0 | 0 | 1 |
| Wines, in wood: | | | | |
| ——— French wines (except Vin de Côte and Muscat) . . . . . | gallon | 0 | 1 | 0 |
| ——— Vin de Côte . . . . . | gallon | 0 | 0 | 2 |
| ——— Teneriffe, Canary, dry and sweet Malaga, Fayal, Sicilian wines, and Muscat . | gallon | 0 | 0 | 8 |

| | | £ | s. | d. |
|---|---|---|---|---|
| Wines: Sherry, Madeira, Port, and all other wines not above enumerated | gallon | 0 | 1 | 0 |
| Wines in bottles: | | | | |
| —— (except Muscat) | dozen quart bottles | 0 | 6 | 0 |
| —— Muscat | dozen quart bottles | 0 | 4 | 0 |
| Unenumerated articles | for every 100*l.* value | 3 | 10 | 0 |

## 4.—Barbadoes.

| | | £ | s. | d. |
|---|---|---|---|---|
| Asses | each | 0 | 8 | 4 |
| Bread, white | 100 lbs. | 0 | 0 | 8 |
| —— brown | 100 lbs. | 0 | 0 | 4 |
| Bricks | 1,000 | 0 | 2 | 1 |
| Butter | 100 lbs. | 0 | 6 | 6 |
| Candles: tallow | 100 lbs. | 0 | 5 | 0 |
| —— composition | 100 lbs. | 0 | 8 | 4 |
| Cattle, neat or horned | head | 0 | 8 | 4 |
| Cement | 100 lbs. | 0 | 0 | 3 |
| Cider and perry, in wood | gallon | 0 | 0 | 0½ |
| —— in bottle | dozen | 0 | 0 | 3 |
| Cheese | 100 lbs. | 0 | 6 | 6 |
| Coal | ton | 0 | 2 | 1 |
| Cocoa | 100 lbs. | 0 | 1 | 4 |
| Cocoa-nuts | 1,000 | 0 | 2 | 1 |
| Copper | 100 lbs. | 0 | 1 | 0 |
| Cordage | 100 lbs. | 0 | 1 | 0 |
| Corn and grain, unground | bushel | 0 | 0 | 3 |
| Fish: salmon, pickled, dried or smoked | 100 lbs. | 0 | 1 | 0 |
| —— other kinds, pickled | barrel | 0 | 0 | 6 |
| —— ..... dried or salted | 112 lbs. | 0 | 0 | 4 |
| Flour, wheat | barrel of 196 lbs. | 0 | 3 | 6 |
| —— Indian meal or other flour | barrel of 196 lbs. | 0 | 1 | 0 |
| Hoops, wood | 1,000 | 0 | 2 | 1 |
| Horses | each | 1 | 13 | 4 |
| Lard | 100 lbs. | 0 | 3 | 6 |
| Lead: metal | 100 lbs. | 0 | 0 | 2 |
| —— white | 100 lbs. | 0 | 1 | 0 |
| Lumber, white, pitch, or yellow pine | 1,000 feet | 0 | 2 | 1 |
| Shingles: cypress | 1,000 | 0 | 2 | 0 |
| —— cedar | 1,000 | 0 | 1 | 0 |
| —— other kinds | 1,000 | 0 | 1 | 6 |
| Malt liquors: in wood | 64 gallons | 0 | 4 | 2 |
| In bottle | dozen | 0 | 0 | 8 |
| Meat, salted and cured | 100 lbs. | 0 | 4 | 0 |
| Mules | each | 1 | 5 | 0 |
| Rice | 100 lbs. | 0 | 0 | 5 |
| Spirits (other than rum) and cordials | gallon | 0 | 2 | 6 |

| | | £ | s. | d. |
|---|---|---|---|---|
| Soap | 100 lbs. | 0 | 1 | 0 |
| Staves | 1,000 | 0 | 2 | 1 |
| Syrup, B. P. | 100 lbs. | 0 | 1 | 0 |
| Tallow | 100 lbs. | 0 | 0 | 5 |
| Tea | lb. | 0 | 0 | 2 |
| Tobacco | for every 100*l.* value | 12 | 0 | 0 |
| Turpentine | gallon | 0 | 0 | 1½ |
| Wines | for every 100*l.* value | 10 | 0 | 0 |
| Coffee | 100 lbs. | 0 | 2 | 0 |
| Sugar: refined | 100 lbs. | 0 | 7 | 6 |
| —— raw or Muscovado | 100 lbs. | 0 | 2 | 0 |
| Molasses | 100 lbs. | 0 | 1 | 0 |
| Rum | gallon | 0 | 1 | 8 |
| Gunpowder, blasting | keg 25 lbs. | 0 | 1 | 0 |
| Muskets, guns, fowling-pieces, and gunpowder in canisters | for every 100*l.* value | 3 | 0 | 0 |
| Goods, wares, merchandise, plantation supplies, clothing and effects of every description not herein particularly enumerated | for every 100*l.* value | 3 | 0 | 0 |

*Note.*—On the aforesaid duties an additional duty of 15 per cent. has been levied from the 15th May, 1855.

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*Table of Exemptions.*

Bullion, coin, diamonds; fruit, vegetables; hay, straw; fuel, wood, charcoal; fresh fish; fresh meats; live and dead stock; sheep; manure; salt; blubber, heads, offals of fish; machinery used for agricultural purposes; specimens, natural history; seeds, bulbs, roots of plants or shrubs; printed or manuscript books and papers; passengers' baggage, apparel, and professional apparatus; military clothing, accoutrements, and appointments exported from the United Kingdom, under the authority of Her Majesty's Treasury, for the use of Her Majesty's troops; building materials and supplies for the use of Her Majesty's army and navy; military clothing, accoutrements, and appointments imported by officers of Her Majesty's army and navy for their own use; wines and other liquors imported by military and naval messes for the use of such messes.

Articles of clothing, accoutrements and appointments imported for the use of the militia, police, and fire companies of this island by the Commissioners appointed under the Militia, Police, and Fire Company Acts of this island.

And all articles imported for the public service and uses of this island.

## 5.—Grenada.

| | | £ | s. | d. |
|---|---|---|---|---|
| Ale, porter, beer, cider, and perry | hogshead | 0 | 6 | 0 |
| —— ditto | dozen quart bottles | 0 | 0 | 3 |
| Asses | each | 0 | 5 | 0 |
| Beef and pork | barrel | 0 | 8 | 0 |
| Bread and biscuit | 100 lbs. | 0 | 1 | 0 |
| Bricks and paving tiles | 1,000 | 0 | 5 | 0 |
| Butter | 100 lbs. | 0 | 8 | 0 |
| Candles: wax, sperm, or composition | 100 lbs. | 0 | 8 | 0 |
| ——— tallow | 100 lbs. | 0 | 5 | 0 |
| Cattle, neat | each | 0 | 10 | 0 |
| Cheese | 100 lbs. | 0 | 10 | 0 |
| Cigars | 1,000 | 0 | 8 | 0 |
| Cocoa | 100 lbs. | 0 | 3 | 0 |
| Coffee | 100 lbs. | 0 | 6 | 0 |
| Flour wheaten | barrel 196 lbs. | 0 | 4 | 0 |
| Fish: dry or salted | quintal | 0 | 1 | 0 |
| —— pickled | barrel 200 lbs. | 0 | 2 | 0 |
| Hams, bacon, dried beef or tongues | 100 lbs. | 0 | 5 | 0 |
| Horses | each | 1 | 0 | 0 |
| Lard | 100 lbs. | 0 | 4 | 0 |
| Meal and other flour, not wheaten | barrel 196 lbs. | 0 | 2 | 0 |
| Mules | each | 0 | 10 | 0 |
| Oil, olive | gallon | 0 | 0 | 8 |
| Peas, beans, barley, calavances, Indian corn | bushel | 0 | 0 | 3 |
| Puncheon packs, with heading | | 0 | 0 | 6 |
| Without heading | | 0 | 0 | 4 |
| Rice | 100 lbs. | 0 | 2 | 0 |
| Soap | 100 lbs. | 0 | 1 | 0 |
| Shingles: cypress or wallaba | 1,000 | 0 | 4 | 0 |
| ——— cedar or white pine | 1,000 | 0 | 2 | 0 |
| Staves: white oak and heading | 1,000 | 0 | 7 | 6 |
| Red oak and others | 1,000 | 0 | 5 | 0 |
| Spirits and cordials | gallon | 0 | 3 | 0 |
| Sugar: refined | 100 lbs. | 0 | 12 | 0 |
| ——— Muscovado | 100 lbs. | 0 | 8 | 0 |
| Tea | lb. | 0 | 0 | 4 |
| Tiles and slates | 1,000 | 0 | 6 | 0 |
| Tobacco leaf and snuff | 100 lbs. | 0 | 12 | 0 |
| Wines, bottled or not | for every 100*l.* value | 20 | 0 | 0 |
| Wood: white, spruce or yellow pine | 1,000 feet | 0 | 5 | 0 |
| ——— other descriptions | 1.000 feet | 0 | 7 | 6 |
| Hoops | 1,000 | 0 | 5 | 0 |
| Articles of any sort not above specifically mentioned nor exempted from duty under this Act | for every 100*l.* value | 5 | 0 | 0 |

*Table of Exemptions.*

Coin, bullion, diamonds; fresh fruit and vegetables; hay, straw ice; fresh fish; manures of all kinds; printed books and papers plants of all kinds; fresh meat; and any articles whatsoever in tended for the use of Her Majesty's service, and coals and othe articles necessary for the use of the Royal Mail Steam Packe Company.

## 6.—Tobago.

| | | £ | s. | d. |
|---|---|---|---|---|
| Almonds, raisins, prunes, currants, and other dried fruits | cwt. | 0 | 12 | 0 |
| Asses | each | 0 | 5 | 0 |
| Beef and pork | 200 lbs. | 0 | 6 | 0 |
| Boat | foot keel | 0 | 2 | 6 |
| Bran | bushel | 0 | 0 | 3 |
| Brandy and other spirituous liquors | gallon | 0 | 3 | 0 |
| Bread and biscuits | barrel | 0 | 2 | 0 |
| Bricks | 1,000 | 0 | 3 | 0 |
| Butter | lb. | 0 | 0 | 1 |
| Candles: tallow | lb. | 0 | 0 | 1 |
| ——— other kinds | lb. | 0 | 0 | 2 |
| Cattle, neat | each | 0 | 10 | 0 |
| Champagne | dozen quarts | 0 | 6 | 0 |
| China, porcelain, and glass ware, for every 100*l.* value | | 10 | 0 | 0 |
| Coals | hogshead | 0 | 1 | 6 |
| —— in bulk | ton | 0 | 2 | 0 |
| Coffee and cocoa, ground and unground | lb. | 0 | 0 | 1 |
| Cordials | dozen quarts | 0 | 9 | 0 |
| Corn and grain of all kinds, unground | bushel | 0 | 0 | 3 |
| Fish: dried, salted, or smoked | quintal | 0 | 1 | 0 |
| —— pickled | barrel | 0 | 2 | 0 |
| Flour: wheat | barrel of 196 lbs. | 0 | 3 | 6 |
| ——— other kinds, and meal | barrel | 0 | 1 | 6 |
| Fruit, preserved | for every 100*l.* value | 10 | 0 | 0 |
| Furniture | for every 100*l.* value | 10 | 0 | 0 |
| Gunpowder | for every 100*l.* value | 10 | 0 | 0 |
| Hams, bacon, dried meat, dried and pickled tongues, and sausages | lb. | 0 | 0 | 2 |
| Hoops, wood | 1,000 | 0 | 4 | 0 |
| ——— truss | set | 0 | 1 | 0 |
| Horses, mares, geldings, colts and foals | each | 1 | 0 | 0 |
| Indigo | for every 100*l.* value | 10 | 0 | 0 |
| Lard | lb. | 0 | 0 | 0½ |
| Lime building | bushel | 0 | 0 | 1 |
| Lumber: white, yellow and spruce | 1,000 feet | 0 | 8 | 0 |
| ——— pitch pine | 1,000 feet | 0 | 10 | 0 |
| Mahogany and other hard woods | cubic foot | 0 | 0 | 3 |

| | £ | s. | d. |
|---|---|---|---|
| Malt liquor, perry and cider . . hogshead | 0 | 10 | 0 |
| Malt liquor, perry and cider . . . dozen | 0 | 0 | 6 |
| Marble squares and stones, or flags for paving for every 100*l.* value | 10 | 0 | 0 |
| Mules . . . . . each | 0 | 10 | 0 |
| Muskets, guns, and other fire-arms for every 100*l.* value | 15 | 0 | 0 |
| Nuts, cocoa . . . . . 1,000 | 1 | 0 | 0 |
| Oils and spirits of turpentine . . . gallon | 0 | 0 | 4 |
| Oars . . . . . running foot | 0 | 0 | 1 |
| Pepper, and other spices . . . . lb. | 0 | 0 | 3 |
| Pitch, tar, turpentine, and rosin . . . barrel | 0 | 1 | 0 |
| Rice . . . . . 100 lbs. | 0 | 2 | 0 |
| Salt . . . . . bushel | 0 | 0 | 2 |
| Sheep, goats, and pigs . . . . . each | 0 | 2 | 0 |
| Shingles . . . . . 1,000 | 0 | 2 | 0 |
| Shooks, hogsheads and puncheons . . . each | 0 | 0 | 3 |
| Silk manufactures . . . for every 100*l.* value | 10 | 0 | 0 |
| Slate . . . . . 1,000 | 0 | 6 | 0 |
| Soap . . . . . cwt. | 0 | 1 | 6 |
| Spars . . . . . cubic foot | 0 | 0 | 2 |
| Staves, red oak . . . . . 1,000 pieces | 0 | 6 | 0 |
| ——— white oak and heading . . 1,000 pieces | 0 | 8 | 0 |
| Sugar, being the produce of slave countries . lb. | 0 | 0 | 3 |
| Sugar, not being the produce of slave countries lb. | 0 | 0 | 1 |
| Tea . . . . . lb. | 0 | 0 | 4 |
| Tiles . . . . . 1,000 | 0 | 3 | 0 |
| Tobacco, unmanufactured . . . . . lb. | 0 | 0 | 2 |
| ——— manufactured . . . . . lb. | 0 | 0 | 4 |
| ——— cigars . . . for every 100*l.* value | 25 | 0 | 0 |
| Turkeys and geese . . . . . each | 0 | 1 | 0 |
| Vinegar . . . . . gallon | 0 | 0 | 6 |
| Wines . . . . . for every 100*l.* value | 20 | 0 | 0 |
| All other articles not enumerated, for every 100*l.* value | 7 | 10 | 0 |

## 7.—St. Vincent.

| | £ | s. | d. |
|---|---|---|---|
| Ale, beer, cider, porter, or perry, in wood . tun | 1 | 5 | 0 |
| ——bottled . . for every dozen quart bottles | 0 | 0 | 4 |
| Asses . . . . . each | 0 | 4 | 0 |
| Beef and pork, salted or cured barrel not exceeding 200 lbs. net | 0 | 8 | 4 |
| Bread or biscuit . . . . . cwt. | 0 | 1 | 0 |
| Bricks . . . . . 1,000 | 0 | 4 | 0 |
| Butter . . . . . cwt. | 0 | 6 | 0 |

| | | £ | s. | d. |
|---|---|---|---|---|
| Candles, common tallow | cwt. | 0 | 1 | 6 |
| ——— wax and sperm | cwt. | 0 | 10 | 0 |
| ——— stearine, or other composition | cwt. | 0 | 5 | 0 |
| Cattle (neat) | each | 0 | 10 | 0 |
| Cocoa | cwt. | 0 | 2 | 0 |
| Cheese | cwt. | 0 | 4 | 4 |
| Coffee | cwt. | 0 | 2 | 0 |
| Cordage | cwt. | 0 | 1 | 6 |
| Canvas | per bolt not exceeding 43 yards | 0 | 1 | 0 |
| Currants and raisins, or other dried fruit | cwt. | 0 | 2 | 0 |
| Flour, wheat | barrel of 196 lbs. net | 0 | 4 | 0 |
| Fish, dried or salted | cwt. | 0 | 1 | 0 |
| —— pickled | barrel of 200 lbs. | 0 | 1 | 0 |
| Herrings, salmon, and other fish smoked | cwt. | 0 | 1 | 0 |
| Hams, bacon, dried beef, dried or pickled tongues | cwt. | 0 | 4 | 2 |
| Horses, mares, geldings, not exceeding 12 hands high | each | 0 | 15 | 0 |
| ——— all other horses | each | 1 | 0 | 0 |
| Lard | cwt. | 0 | 2 | 0 |
| Lead, sheet or pipe | cwt. | 0 | 2 | 0 |
| Lime, building | hogshead | 0 | 0 | 6 |
| Meal, or other flour, not wheat | barrel | 0 | 1 | 3 |
| Mules | each | 0 | 10 | 0 |
| Naval stores, tar, pitch, crude turpentine, and rosin | barrel | 0 | 1 | 0 |
| Oils, common fish | gallon | 0 | 0 | 1 |
| —— all other kinds of oils, except common fish | gallon | 0 | 0 | 3 |
| Powder (gun) | cwt. | 0 | 3 | 0 |
| Peas, beans, and all descriptions of grain, save and except rice | bushel | 0 | 0 | 1 |
| Pepper, black and white | cwt. | 0 | 4 | 0 |
| Rice | cwt. | 0 | 1 | 0 |
| Sheep, goats, and swine | each | 0 | 1 | 0 |
| Soap, common or yellow | cwt. | 0 | 1 | 0 |
| ——— all other kinds of soap | cwt. | 0 | 2 | 0 |
| Spirits, brandy | gallon | 0 | 2 | 0 |
| ——— gin | gallon | 0 | 2 | 0 |
| ——— all other spirits and cordials, except rum | gallon | 0 | 2 | 0 |
| ——— rum, B.P. | gallon | 0 | 2 | 0 |
| Sugar, unrefined, the produce of any British possession | cwt. | 0 | 5 | 0 |
| ——— refined | cwt. | 0 | 10 | 0 |
| Shooks, red and white oak, not exceeding 35 staves | bundle | 0 | 0 | 3 |
| Slates and tiles of all kinds | 1,000 pieces | 0 | 4 | 2 |
| Sago, tapioca, and oatmeal | cwt. | 0 | 1 | 0 |
| Snuff and other manufactured tobacco | cwt. | 1 | 5 | 0 |

| | | £ | s. | d. |
|---|---|---|---|---|
| Tobacco, unmanufactured | cwt. | 0 | 6 | 0 |
| Tea | lb. | 0 | 0 | 3 |
| Tallow, mill and cart grease | cwt. | 0 | 1 | 0 |
| Turpentine, spirits of | gallon | 0 | 0 | 2 |
| Vinegar | barrel of 30 gallons | 0 | 2 | 0 |
| Wines | for every 100*l.* value | 12 | 0 | 0 |
| Wood of pitch pine lumber, by superficial measure, one inch thick | 1,000 feet | 0 | 7 | 0 |
| —— white and spruce pine, or other lumber | 1,000 feet | 0 | 4 | 0 |
| —— shingles, cedar or pine | 1,000 pieces | 0 | 1 | 0 |
| —— shingles, cypress, wallaba, and all other kinds, as above enumerated | 1,000 pieces | 0 | 2 | 0 |
| —— wood hoops | 1,000 pieces | 0 | 1 | 0 |
| —— staves and heading of all kinds | 1,000 pieces | 0 | 2 | 0 |
| —— mahogany | 1,000 pieces | 1 | 0 | 0 |
| —— all other kinds of wood, not enumerated above, by superficial measure one inch thick | 1,000 feet | 0 | 15 | 0 |
| —— cedar or other posts, or timber | 100 pieces | 0 | 5 | 0 |
| All other description of goods, wares, or merchandise, not above enumerated | for every 100*l.* value | 10 | 0 | 0 |

*Table of Exemptions.*

Coin, bullion, diamonds, fresh fruits and vegetables, ice, printed books and papers, manures, military clothing and accoutrements, imported under authority for the use of her Majesty's troops; all building materials and supplies for the use of her Majesty's army and navy; and all machinery imported to be erected in this island, driven by water, wind, steam, cattle, or horse power.

## 8.—St. Lucia.

| | | £ | s. | d. |
|---|---|---|---|---|
| Ale, beer, cider, and perry | gallon | 0 | 0 | 1 |
| ditto ditto | dozen | 0 | 0 | 4 |
| Asses | each | 0 | 5 | 0 |
| Beef and pork | barrel | 0 | 8 | 0 |
| Bread and biscuit | barrel | 0 | 1 | 0 |
| Bricks | 1,000 | 0 | 3 | 0 |
| Butter | lb. | 0 | 0 | 0½ |
| Casks, empty | each | 0 | 0 | 6 |
| Candles, sperm, wax, or composition, | lb. | 0 | 0 | 1 |
| —— tallow | lb. | 0 | 0 | 0½ |
| Cattle, neat | each | 0 | 10 | 0 |
| Champagne | dozen | 0 | 8 | 0 |
| Cheese | lb. | 0 | 0 | 1 |
| China, porcelain, images | for every 100*l.* value | 20 | 0 | 0 |

| | | £ | s. | d. |
|---|---|---|---|---|
| Coals | ton | 0 | 0 | 6 |
| Chairs, first quality | dozen | 0 | 12 | 0 |
| ——— second quality | dozen | 0 | 6 | 0 |
| Flour | barrel | 0 | 3 | 0 |
| Fish, dry and salted, cod | quintal | 0 | 1 | 0 |
| —— scale | quintal | 0 | 0 | 9 |
| —— pickled, except salmon | barrel | 0 | 2 | 0 |
| —— salmon | barrel | 0 | 6 | 0 |
| —— herrings, smoked | box 10 lbs. | 0 | 0 | 3 |
| Glass | for every 100*l.* value | 10 | 0 | 0 |
| Grindstones | inch diameter | 0 | 0 | 0½ |
| Horses | each | 1 | 0 | 0 |
| Hams, bacon, dried beef, dried and pickled tongues, and sausages | lb. | 0 | 0 | 0¼ |
| Lard | lb. | 0 | 0 | 0½ |
| Liqueurs | dozen | 0 | 6 | 0 |
| Lime, building | hogshead | 0 | 1 | 0 |
| —— temper | jar | 0 | 0 | 6 |
| Locust, mahogany, and other hard wood | cubic foot | 0 | 0 | 1 |
| Meal and other flour, not wheaten | barrel | 0 | 1 | 0 |
| Mules | each | 0 | 5 | 0 |
| Musical instruments | for every 100*l.* value | 3 | 0 | 0 |
| Oil, produce of creatures living in the sea | gallon | 0 | 0 | 3 |
| —— linseed or cocoa-nut | gallon | 0 | 0 | 4 |
| —— olive | dozen | 0 | 1 | 6 |
| —— in paubans | dozen | 0 | 0 | 6 |
| Pepper, black | lb. | 0 | 0 | 1 |
| Pickles, of all sorts | dozen | 0 | 1 | 6 |
| Pitch, tar, and rosin | barrel | 0 | 1 | 0 |
| Preserved fruits | lb. | 0 | 0 | 2 |
| Peas, beans, calavances | bushel | 0 | 0 | 3 |
| Barley, oats, and corn | bushel | 0 | 0 | 3 |
| Raisins and other dried fruits | lb. | 0 | 0 | 1 |
| Rice | cwt. | 0 | 1 | 6 |
| Rum and other spirits | gallon | 0 | 3 | 0 |
| Slates | 1,000 | 0 | 6 | 0 |
| Salt | barrel | 0 | 1 | 0 |
| Sago, tapioca, arrowroot | lb. | 0 | 0 | 1 |
| Sheep and goats | each | 0 | 1 | 0 |
| Silk manufactures | for every 100*l.* value | 10 | 0 | 0 |
| Swine | each | 0 | 4 | 0 |
| Stones or flags for paving squares | square foot | 0 | 0 | 1 |
| Soap | cwt. | 0 | 1 | 0 |
| Sugar, refined | cwt. | 0 | 4 | 8 |
| Turpentine spirits | gallon | 0 | 0 | 6 |
| ——— Ditto | barrel | 0 | 2 | 0 |
| Tea | lb. | 0 | 0 | 6 |
| Tiles | 1,000 | 0 | 6 | 0 |
| Tobacco, cigars | 1,000 | 0 | 4 | 0 |
| ——— boutes | 1,000 | 0 | 2 | 6 |

| | £ | s. | d. |
|---|---|---|---|
| Tobacco: continued. | | | |
| —— snuff . . . . . lb. | 0 | 0 | 4 |
| —— unmanufactured . . . . . lb. | 0 | 0 | 2 |
| —— manufactured and not enumerated . lb. | 0 | 0 | 4 |
| Tallow and mill grease . . . . . lb. | 0 | 0 | 0¼ |
| Vermicelli and macaroni . . . . . lb. | 0 | 0 | 2 |
| Vinegar . . . . . gallon | 0 | 0 | 3 |
| Wines . . . . . for every 100*l.* value | 10 | 0 | 0 |
| Wood, pitch pine . . . . . 1,000 feet | 0 | 8 | 0 |
| —— white pine and all others . . 1,000 feet | 0 | 5 | 0 |
| —— hoops . . . . . 1,000 | 0 | 3 | 0 |
| —— ditto, truss . . . . . set | 0 | 1 | 0 |
| —— wallaba and cypress shingles . . 1,000 | 0 | 3 | 0 |
| —— cedar and Boston chips . . . 1,000 | 0 | 1 | 0 |
| —— masts and spars . inch, average diameter | 0 | 0 | 2 |
| —— staves, red and white oak, shooks, and others 1,000 | 0 | 6 | 0 |
| All other articles not enumerated for every 100*l.* value | 5 | 0 | 0 |

*Table of Exemptions.*

Coin; bullion; diamonds; fresh fruits and vegetables; hay, straw; printed books; ice, fresh fish, fresh meats and poultry; and also all machinery, manure, military clothing and accoutrements, and all building materials and supplies for her Majesty's army and navy.

## 9.—Antigua.

| | £ | s. | d. |
|---|---|---|---|
| Asses . . . . . each | 0 | 4 | 2 |
| Ale, beer, perry, cider and porter dozen quart bottles | 0 | 0 | 9 |
| Ale, beer, perry, cider and porter . . . tun | 1 | 10 | 0 |
| Beef and pork, salted and cured barrel of 200lbs. net | 0 | 16 | 0 |
| Bread or biscuit . . . . . cwt | 0 | 2 | 6 |
| Bricks and tiles of all descriptions . . . 1,000 | 0 | 4 | 2 |
| Butter . . . . . cwt. | 0 | 10 | 0 |
| Candles, tallow . . . . . lb. | 0 | 0 | 1 |
| —— other than tallow . . . . . lb. | 0 | 0 | 3 |
| Cheese . . . . . cwt. | 0 | 8 | 0 |
| Cigars . . . . . 1,000 | 0 | 10 | 0 |
| Cattle, horned . . . . . each | 0 | 10 | 0 |
| Fish, dried . . . . . quintal | 0 | 1 | 0 |
| —— pickled . . . . . barrel | 0 | 2 | 0 |
| Flour, wheat . . . . . barrel of 196 lbs. | 0 | 5 | 0 |
| Fruits, dried and preserved . . . . . lb. | 0 | 0 | 2 |
| Hams, bacon, dried beef and tongues, whether pickled or dried . . . . . cwt. | 0 | 8 | 0 |
| Horses, mares, and geldings . . . . . each | 1 | 10 | 0 |
| Lard . . . . . cwt. | 0 | 5 | 0 |

| | | £ | s. | d. |
|---|---|---|---|---|
| Mules | each | 1 | 0 | 0 |
| Meal or other flour, not wheat | puncheon | 0 | 8 | 0 |
| Ditto | barrel | 0 | 2 | 0 |
| Meal, oilcake or linseed | cwt. | 0 | 1 | 0 |
| Oil of all kinds | gallon | 0 | 0 | 6 |
| Peas, beans, barley, calavances, oats, Indian corn, and all other grain or pulse | bushel | 0 | 0 | 3 |
| Potatoes, not sweet, and other packages in proportion | barrel | 0 | 1 | 0 |
| Rice | cwt. | 0 | 2 | 0 |
| Sheep, goats, and swine | each | 0 | 1 | 0 |
| Soap | lb. | 0 | 0 | 0½ |
| Spirits, brandy | gallon | 0 | 2 | 6 |
| ——— gin, and all other spirits not sweetened | imperial gallon | 0 | 2 | 0 |
| ——— sweetened, and all cordials and liqueurs | imperial gallon | 0 | 4 | 0 |
| Sugar, foreign, refined, in the United Kingdom | lb. | 0 | 0 | 6 |
| Tea | lb. | 0 | 0 | 4 |
| Tobacco, leaf, unmanufactured | lb. | 0 | 0 | 2 |
| ——— manufactured | lb. | 0 | 0 | 4 |
| Wines, whether bottled or not | on every 100*l.* value | 15 | 0 | 0 |
| Wood, pitch pine, by superficial measure of an inch thick | every 1,000 feet | 0 | 12 | 6 |
| ——— white pine | ditto | 0 | 8 | 4 |
| ——— spruce | ditto | 0 | 8 | 4 |
| ——— shingles, cypress and wallaba | 1,000 | 0 | 6 | 3 |
| ——— shingles, cedar, pine or spruce | 1,000 | 0 | 2 | 1 |
| ——— wood hoops | 1,200 | 0 | 6 | 3 |
| ——— staves | 1,000 | 0 | 10 | 5 |
| ——— shooks, hogshead or puncheon | each | 0 | 0 | 9 |
| And after these rates for any greater or less quantity of such goods respectively. | | | | |
| Packages: namely, butts, hhds., puncheons, tierces, and trunks, on their invoice value, 4½ per cent. | | | | |
| All non-enumerated articles | for every 100*l.* value | 4 | 10 | 0 |

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*Table of Exemptions.*

Personal baggage of passengers; bullion; books not being foreign reprints of English copyrights; coin; fresh fish; fresh meat, fruit not being dried or preserved; ice; maps and charts; machinery and apparatus for mills; steam-engines; and for the manufacture of sugar, rum, or other produce; green vegetables; poultry; plants and shrubs, seeds of all kinds; turtle; provisions and stores of every description for her Majesty's army and navy.

## 10.—Montserrat.

| | | £ | s. | d. |
|---|---|---|---|---|
| Flour, wheat | barrel | 0 | 5 | 0 |
| Beef, pork, hams, and other salted meat. | 100 lbs. | 0 | 8 | 0 |
| Fish, pickled or dried | 100 lbs. | 0 | 1 | 0 |
| White pine lumber spruce | 1,000 feet | 0 | 10 | 0 |
| Shingles, cedar, pine and spruce | 1,000 feet | 0 | 2 | 0 |
| Pitch pine lumber | 1,000 feet | 0 | 16 | 0 |
| Shingles, cypress and wallaba | 1,000 feet | 0 | 6 | 0 |
| Cedar posts | 100 | 0 | 8 | 0 |
| ditto, square | 1,000 feet | 0 | 12 | 0 |
| Hardwood, and other wood not enumerated | 1,000 feet | 1 | 10 | 0 |
| Staves | 1,000 | 0 | 14 | 0 |
| Shooks | 1,000 staves | 0 | 16 | 0 |
| Wood hoops | 1,000 | 0 | 8 | 0 |
| Flour, not wheat, including meal | barrel | 0 | 2 | 6 |
| Butter | lb. | 0 | 0 | 1 |
| Lard | lb. | 0 | 0 | 0½ |
| Oats and corn | bushel | 0 | 0 | 4 |
| Tallow, candles | lb. | 0 | 0 | 0¾ |
| Candles, other than tallow | lb. | 0 | 0 | 1½ |
| Beans and peas | bushel | 0 | 1 | 0 |
| Oil cake | 100 lbs. | 0 | 0 | 10 |
| Cheese | 100 lbs. | 0 | 8 | 4 |
| Horses | each | 1 | 1 | 0 |
| Mules | each | 1 | 0 | 0 |
| Cattle, neat, and asses | each | 0 | 5 | 0 |
| Sugar, refined | lb. | 0 | 0 | 1 |
| Rice | 100 lbs. | 0 | 2 | 0 |
| Bread and biscuit | barrel | 0 | 2 | 6 |
| Sugar, Muscovado | 100 lbs. | 0 | 4 | 0 |
| Tobacco | 100 lbs. | 0 | 10 | 0 |
| —— manufactured tobacco | 100 lbs. | 0 | 12 | 0 |
| —— cigars | for every 100*l.* value | 12 | 0 | 0 |
| —— snuff | for every 100*l.* value | 10 | 0 | 0 |
| Soap | 100 lbs. | 0 | 2 | 1 |
| Cocoa | 100 lbs. | 0 | 5 | 0 |
| Coffee | 100 lbs. | 0 | 10 | 0 |
| Raisins, currants and figs | 100 lbs. | 0 | 8 | 4 |
| Vinegar | gallon | 0 | 0 | 4 |
| Cordials | gallon | 0 | 2 | 0 |
| Brandy, rum, and all other spirits | gallon | 0 | 3 | 0 |
| Wine | for every 100*l.* value | 15 | 0 | 0 |
| Malt liquor | hogshead | 0 | 10 | 0 |
| ditto, in bottle | dozen | 0 | 0 | 6 |
| And articles not enumerated, and not comprised in the clause of exemptions | for every 100*l.* value | 5 | 0 | 0 |

*Table of Exemptions.*

Provisions or stores imported into this island for the use of her Majesty's land or marine forces, bullion; diamonds; fruit not being dried or preserved; vegetables; ice; fresh meat; fresh fish; poultry; personal baggage of passengers; printed books; coins; gold, silver, and copper, unmanufactured; maps; charts; plants; shrubs; seeds of all kinds imported for planting; trees imported for planting: sheep, pigs, goats, rabbits, and turtle.

## 11.—St. Christopher.

| | | £ | s. | d. |
|---|---|---|---|---|
| Bread and biscuit | barrel | 0 | 1 | 0½ |
| Coffee | 100 lbs. | 0 | 5 | 0 |
| Cocoa | 100 lbs. | 0 | 5 | 0 |
| Candles: tallow | lb. | 0 | 0 | 0¾ |
| ——— other than tallow | lb. | 0 | 0 | 1¼ |
| Cigars | 1,000 | 0 | 12 | 6 |
| Cheese | 100 lbs. | 0 | 8 | 4 |
| Fish, dried and pickled | 100 lbs. | 0 | 1 | 0½ |
| Figs, currants and raisins | 100 lbs. | 0 | 8 | 4 |
| Flour: wheat | barrel | 0 | 4 | 2 |
| ——— not wheat, and meal | barrel | 0 | 2 | 1 |
| Grain: peas | bushel | 0 | 1 | 0½ |
| ——— oats | bushel | 0 | 0 | 3 |
| ——— corn | bushel | 0 | 0 | 3 |
| ——— rice | 100 lbs. | 0 | 1 | 0½ |
| Liquors: brandy | gallon | 0 | 1 | 6 |
| ——— gin | gallon | 0 | 1 | 6 |
| ——— other spirits | gallon | 0 | 1 | 6 |
| ——— rum | gallon | 0 | 1 | 6 |
| ——— cordials | gallon | 0 | 1 | 6 |
| ——— malt | hogshead | 0 | 8 | 4 |
| ——— in bottles (less 10 per cent. for breakage), | dozen | 0 | 0 | 7 |
| ——— wines | for every 100*l.* value | 15 | 0 | 0 |
| Lumber: white pine | 1,000 feet | 0 | 8 | 4 |
| ——— pitch pine | 1,000 feet | 0 | 12 | 6 |
| ——— hard wood | 1,000 feet | 1 | 13 | 4 |
| ——— cedar posts | 100 | 0 | 8 | 4 |
| ——— cedar, square | 1,000 feet | 0 | 12 | 6 |
| ——— shingles, cedar, and pine | 1,000 | 0 | 2 | 1 |
| ——— shingles, cypress | 1,000 | 0 | 4 | 2 |
| ——— wallaba | 1,000 | 0 | 4 | 2 |
| Staves | 1,000 | 0 | 8 | 4 |
| Shooks | bundle | 0 | 0 | 4 |
| Wood hoops | 1,200 | 0 | 8 | 4 |
| Molasses | for every 100*l.* value | 8 | 0 | 0 |
| Soap | 100 lbs. | 0 | 2 | 1 |

| | | £ | s. | d. |
|---|---|---|---|---|
| Salted provisions: pork | 100 lbs. | 0 | 4 | 2 |
| ——— beef | 100 lbs. | 0 | 4 | 2 |
| ——— tongues | 100 lbs. | 0 | 4 | 2 |
| ——— hams | 100 lbs. | 0 | 4 | 2 |
| ——— other meats | 100 lbs. | 0 | 4 | 2 |
| ——— butter | 100 lbs. | 0 | 8 | 4 |
| ——— lard | 100 lbs. | 0 | 4 | 2 |
| Sugar: refined | lb. | 0 | 0 | 1 |
| ——— muscovado | 100 lbs. | 0 | 5 | 0 |
| Snuff | 100 lbs. | 0 | 6 | 0 |
| Stock horses | each | 1 | 0 | 10 |
| ——— mules | each | 0 | 10 | 5 |
| ——— asses | each | 0 | 4 | 2 |
| ——— cattle | each | 0 | 4 | 2 |
| Tobacco: manufactured | 100 lbs. | 0 | 10 | 0 |
| ——— unmanufactured | 100 lbs. | 0 | 6 | 0 |
| Vinegar | gallon | 0 | 0 | 2 |
| Articles not enumerated, and not comprised in the Table of Exemptions (including gunpowder, ammunition, arms or utensils of war, not imported from any place from which they are prohibited by any Act or Acts of Imperial Parliament) | for every 100*l.* value | 8 | 0 | 0 |

*Table of Exemptions.*

Provisions or stores for the use of H. M.'s land or marine forces; bullion; diamonds; fruit, not being dried or preserved; vegetables; ice; fresh meat; fresh fish; poultry; personal baggage of passengers; printed books; coin; gold; silver and copper unmanufactured; maps; charts; plants, shrubs, seeds of all kinds for planting; sheep, pigs, goats, rabbits, turtle; manures; coals, and hogsheads containing the same; oil cake; cane bills; hoes, ploughs, chaff-cutters, harrows; sugar; machinery.

By Act No. 716, which came into operation on the 10th February, 1855, an additional duty of 15 per cent. is levied on the amount of Duties payable on the Importation of the before-mentioned dutiable articles.

## 12.—Nevis.

| | | £ | s. | d. |
|---|---|---|---|---|
| Ale, beer, and porter | gallon | 0 | 0 | 1½ |
| Beef, pork, and hams | cwt. | 0 | 2 | 6 |
| Biscuits | barrel | 0 | 2 | 0 |
| Brandy, rum, and other spirits (except Geneva) | gallon | 0 | 1 | 6 |
| Butter | cwt. | 0 | 5 | 0 |
| Candles: sperm, wax, and composition | for every 100*l.* value | 10 | 0 | 0 |

| | | £ | s. | d. |
|---|---|---|---|---|
| Candles, tallow | for every 100*l.* value | 5 | 0 | 0 |
| Cheese | cwt. | 0 | 5 | 0 |
| Cider | gallon | 0 | 0 | 6 |
| Coffee and cocoa | cwt. | 0 | 5 | 0 |
| Cordials | gallon | 0 | 1 | 6 |
| Corn and grain, unground | bushel | 0 | 0 | 3 |
| Cornmeal, ryemeal, oatmeal | barrel | 0 | 2 | 0 |
| Fish: pickled | barrel | 0 | 2 | 0 |
| ——— salted or dried | cwt. | 0 | 1 | 0 |
| Flour | barrel | 0 | 4 | 0 |
| Geneva or Hollands | gallon | 0 | 0 | 6 |
| Hardwood, and non-enumerated wood | for every 100*l.* value | 8 | 0 | 0 |
| Horses: under 14 hands | each | 0 | 12 | 0 |
| ——— over 14 hands | each | 1 | 0 | 0 |
| Lard | cwt. | 0 | 4 | 0 |
| Lumber of all kinds | for every 100*l.* value | 10 | 0 | 0 |
| Peas and beans | bushel | 0 | 0 | 6 |
| Packages of intrinsic value, containing goods | for every 100*l.* value | 4 | 0 | 0 |
| Raisins, prunes, and currants | cwt. | 0 | 8 | 0 |
| Rice | cwt. | 0 | 1 | 0 |
| Shingles | for every 100*l.* value | 10 | 0 | 0 |
| Soap | cwt. | 0 | 2 | 0 |
| Staves, heading, and shooks | 1,000 | 0 | 8 | 0 |
| Sugar, refined | cwt. | 0 | 5 | 0 |
| Tea | lb. | 0 | 0 | 6 |
| Tobacco: manufactured | for every 100*l.* value | 10 | 0 | 0 |
| ——— unmanufactured | for every 100*l.* value | 5 | 0 | 0 |
| Wine | for every 100*l.* value | 10 | 0 | 0 |
| Wood hoops | 1,000 | 0 | 5 | 0 |

*Table of Exemptions.*

Asses; coin; cattle (horned); coals; bullion, and precious stones; fresh fish; fruit (cocoa nuts excepted); fresh meat; hay, straw; manures of all kinds; mules; salt; sheep, pigs and goats; fresh vegetables; printed books and pamphlets; specimens illustrative of natural history; goods, wares, or merchandise for the use of H. M.'s land or sea forces, or for the public uses of this island; seeds and trees imported for planting.

On all goods, wares, and merchandise not enumerated in the two preceding tables, a duty of 4 per cent. for every 100*l.* value.

Also, an additional duty of 4 per cent. for every 100*l.* value, on all goods not exempted from duty by the preceding Table of Exemptions.

## 13.—Dominica.

| | | | | |
|---|---|---|---|---|
| Ale, beer, cider, and porter | gallon | 0 | 0 | 5 |
| Animals, living; viz.: asses | each | 0 | 4 | 2 |
| ——— Horses, mares, and geldings, 14 hands and upwards | each | 2 | 2 | 0 |
| ——— under 14 hands | each | 1 | 10 | 0 |
| ——— foals | each | 0 | 10 | 0 |
| ——— mules | each | 0 | 16 | 8 |
| ——— neat cattle | each | 0 | 6 | 0 |
| ——— calves | each | 0 | 2 | 0 |
| ——— pigs, sheep, and goats | each | 0 | 1 | 6 |
| Beef and pork, salted | barrel of 200 lbs. | 0 | 10 | 0 |
| Bran | bushel | 0 | 0 | 3 |
| Bread and biscuit | cwt. | 0 | 3 | 0 |
| Bricks: fire | 1,000 | 0 | 4 | 2 |
| ——— other kinds | 1,000 | 0 | 6 | 0 |
| Butter | cwt. | 0 | 7 | 6 |
| Candles: tallow | cwt. | 0 | 4 | 6 |
| ——— other kinds | lb. | 0 | 0 | 2 |
| Cheese | cwt. | 0 | 8 | 0 |
| Coals | ton | 0 | 1 | 6 |
| Cocoa | cwt. | 0 | 3 | 0 |
| Corks | gross | 0 | 0 | 3 |
| Corn and grain, unground, not otherwise described | bushel | 0 | 0 | 5 |
| East India goods; viz.: silk bandannahs and corahs | piece | 0 | 2 | 0 |
| ——— cotton, Madras, and Ventapollam handkerchiefs | piece | 0 | 2 | 3 |
| Fish: dried, salted, or smoked | cwt. | 0 | 1 | 6 |
| —— pickled | barrel | 0 | 3 | 0 |
| Flour: wheat | barrel of 196 lbs. | 0 | 4 | 2 |
| ——— other kinds, and meal | barrel of 196 lbs. | 0 | 2 | 0 |
| Fruit: dried | lb. | 0 | 0 | 2 |
| ——— in syrup or spirits | gallon | 0 | 1 | 6 |
| Garlic | cwt. | 0 | 3 | 0 |
| Glass | for every 100*l.* value | 15 | 0 | 0 |
| Hams, bacon, dried beef, sausages, and tongues | cwt. | 0 | 6 | 0 |
| Lard | cwt. | 0 | 5 | 0 |
| Lime (building) | bushel | 0 | 0 | 2 |
| Marble squares, of 12-inch | 1,000 | 0 | 10 | 0 |
| Nuts: cocoa | 1,000 | 0 | 15 | 0 |
| —— ground | bushel | 0 | 1 | 0 |
| —— almonds | cwt. | 0 | 5 | 0 |
| —— other kinds | bushel | 0 | 3 | 0 |
| Oil (olive) | gallon | 0 | 0 | 4 |
| Onions | cwt. | 0 | 1 | 6 |

| | £ | s. | d. |
|---|---|---|---|
| Pepper . . . . . cwt. | 0 | 3 | 0 |
| Peas and beans . . . . . bushel | 0 | 0 | 5 |
| Potatoes, not sweet . . . . . cwt. | 0 | 1 | 6 |
| Rice . . . . . cwt. | 0 | 2 | 0 |
| Rosin and pitch . . . . . barrel | 0 | 3 | 0 |
| Sago, tapioca, and pearl barley . . . cwt. | 0 | 3 | 0 |
| Salt (common), not table nor rock . . barrel | 0 | 1 | 0 |
| Silks, mixed or unmixed, not corahs nor bandannahs, for every 100*l.* value | 15 | 0 | 0 |
| Soap . . . . . cwt. | 0 | 3 | 0 |
| Slates . . . . . 1,000 | 0 | 6 | 0 |
| Sugar, refined, and sugar candy . . . cwt. | 0 | 6 | 0 |
| ——— Muscovado . . . . . cwt. | 0 | 3 | 0 |
| Spirits, viz.: brandy . . . . . gallon | 0 | 3 | 9 |
| ——— gin . . . . . gallon | 0 | 2 | 0 |
| ——— rum, and other spirits . . . gallon | 0 | 3 | 9 |
| ——— sweetened, and all cordials, and all liqueurs gallon | 0 | 3 | 9 |
| Tar . . . . . barrel | 0 | 2 | 0 |
| Tea . . . . . : . . lb. | 0 | 0 | 6 |
| Tiles: pan and roofing . . . . . 1,000 | 0 | 2 | 6 |
| ——— paving . . . . . 1,000 | 0 | 5 | 0 |
| Tobacco: manufactured . for every 100*l.* value | 20 | 0 | 0 |
| ——— unmanufactured . for every 100 lbs. | 0 | 8 | 4 |
| Turpentine, liquid . . . . . gallon | 0 | 0 | 6 |
| Vermicelli and macaroni . . . . . lb. | 0 | 0 | 2 |
| Vinegar . . . . . gallon | 0 | 0 | 3 |
| Wines of all kinds . . for every 100*l.* value | 20 | 0 | 0 |
| Wood, viz.: hoops . . . 1,000 pieces | 0 | 8 | 4 |
| ——— lumber, pitch pine . . . 1,000 feet | 0 | 12 | 6 |
| ——— lumber, white and spruce pine . 1,000 feet | 0 | 7 | 6 |
| ——— shingles, under 14 inches . . . 1,000 | 0 | 2 | 0 |
| ——— shingles, 14 inches, and not exceeding 16 inches . . . . . 1,000 | 0 | 3 | 6 |
| ——— shingles, above 16 inches . . . 1,000 | 0 | 5 | 0 |
| ——— staves and heading, white or red oak 1,000 pieces | 0 | 8 | 4 |
| ——— staves, other kinds . . 1,000 pieces | 0 | 5 | 0 |
| ——— truss hoops . . . . . set | 0 | 1 | 6 |
| Machinery, implements, and other apparatus for mills, steam-engines, and other agricultural works, and shooks . for every 100*l.* value | 5 | 0 | 0 |
| Goods, not otherwise charged with duty for every 100*l.* value | 10 | 0 | 0 |

*Table of Exemptions.*

Personal baggage of passengers; bullion; books, not being foreign reprints of English copyrights; coin; fresh fish; fresh meat; fruit, not being dried or preserved; ice; maps and charts: green vegetables; poultry; plants and shrubs; seeds of all kinds for planting; live or fresh turtle; manures of all kinds.

## 14.—Bahamas.

| | | £ | s. | d. |
|---|---|---|---|---|
| Ale, in wood | gallon | 0 | 0 | 4 |
| —— in bottles (quarts) | dozen | 0 | 1 | 0 |
| Apples | barrel | 0 | 1 | 0 |
| Biscuit and bread | cwt. | 0 | 2 | 0 |
| Brandy | gallon | 0 | 5 | 0 |
| Butter | cwt. | 0 | 12 | 0 |
| Calves | each | 0 | 2 | 0 |
| Candles: sperm, wax, and adamantine, or any composition of tallow and other substances | cwt. | 0 | 10 | 0 |
| —— tallow | cwt. | 0 | 5 | 0 |
| Cattle, cows, bulls, and oxen | each | 0 | 8 | 0 |
| Cheese | cwt. | 0 | 9 | 0 |
| Cocoa | cwt. | 0 | 3 | 0 |
| Coffee | cwt. | 0 | 4 | 0 |
| Colts and foals | each | 1 | 0 | 0 |
| Cordials | gallon | 0 | 5 | 0 |
| Cider in wood | gallon | 0 | 0 | 1 |
| —— in bottles (quarts) | dozen | 0 | 0 | 3 |
| —— champagne | dozen | 0 | 1 | 6 |
| Corn meal | barrel | 0 | 1 | 0 |
| Copper and yellow metals in sheets, copper, and composition bolts and nails | cwt. | 0 | 6 | 0 |
| Currants | cwt. | 0 | 8 | 0 |
| Flour: wheat | barrel | 0 | 3 | 0 |
| —— rye | barrel | 0 | 1 | 6 |
| Figs | cwt. | 0 | 5 | 0 |
| Fish: dried or salted | cwt. | 0 | 2 | 0 |
| —— pickled salmon, mackerel, and shad | barrel | 0 | 3 | 0 |
| —— herrings, alewives, and other kinds not enumerated | barrel | 0 | 2 | 0 |
| Gin, whiskey, and other spirits not enumerated | gallon | 0 | 2 | 6 |
| Honey and syrup | gallon | 0 | 0 | 2 |
| Horses, mares, and geldings | each | 1 | 0 | 0 |
| Hulks and materials of vessels for every 100*l.* value | | 15 | 0 | 0 |
| Lard | cwt. | 0 | 6 | 0 |
| Lumber | 1,000 feet | 0 | 8 | 0 |
| Meat, salted or cured | cwt. | 0 | 5 | 0 |
| Molasses | gallon | 0 | 0 | 2 |
| Mules and asses | each | 0 | 10 | 0 |
| Nails of iron | cwt. | 0 | 3 | 0 |
| Oats and bran | bushel | 0 | 0 | 3 |
| Oils: linseed, and other kinds unenumerated | gallon | 0 | 0 | 6 |
| —— olive, sperm and lard, and naphtha, and all other fluids used for burning | gallon | 0 | 1 | 0 |
| Pitch | barrel | 0 | 1 | 0 |

| | | £ | s. | d. |
|---|---|---|---|---|
| Porter: in wood | gallon | 0 | 0 | 4 |
| ——— in bottles (quarts) | dozen | 0 | 1 | 0 |
| Prunes | cwt. | 0 | 8 | 0 |
| Raisins | cwt. | 0 | 8 | 0 |
| Rice | cwt. | 0 | 1 | 6 |
| Rosin | barrel | 0 | 1 | 0 |
| Rum: stronger than 18 per bubble | gallon | 0 | 3 | 0 |
| ——— 18 and not weaker than 24 per bubble | gallon | 0 | 2 | 6 |
| ——— weaker than 24 per bubble | gallon | 0 | 2 | 0 |
| Segars | 1,000 | 0 | 4 | 0 |
| And for every 100*l.* value | | 15 | 0 | 0 |
| Shingles: cypress | 1,000 | 0 | 2 | 0 |
| ——— other than cypress | 1,000 | 0 | 1 | 0 |
| Soap | cwt. | 0 | 4 | 0 |
| Sugar: unrefined | cwt. | 0 | 5 | 0 |
| ——— white clayed | cwt. | 0 | 8 | 0 |
| ——— refined | cwt. | 0 | 10 | 0 |
| Syrup | gallon | 0 | 0 | 2 |
| Swine | cwt. | 0 | 2 | 0 |
| Tar | barrel | 0 | 1 | 0 |
| Tallow | cwt. | 0 | 3 | 0 |
| Tea, of all sorts | lb. | 0 | 0 | 9 |
| Tobacco: manufactured | cwt. | 0 | 14 | 0 |
| ——— unmanufactured | cwt. | 0 | 5 | 0 |
| Turpentine | barrel | 0 | 1 | 0 |
| ——— spirits of | gallon | 0 | 0 | 3 |
| Wines of all kinds | gallon | 0 | 0 | 6 |
| And for every 100*l.* value | | 20 | 0 | 0 |
| Articles not enumerated, except such as are specially exempted | for every 100*l.* value | 15 | 0 | 0 |

## 15.—Turks and Caicos Islands.

| | | £ | s. | d. |
|---|---|---|---|---|
| Ale and porter, in quart bottles | dozen | 0 | 0 | 6 |
| Bay rum and bay water | for every 100*l.* value | 10 | 0 | 0 |
| Beans | bushel | 0 | 0 | 3 |
| Biscuit and bread | cwt. | 0 | 1 | 6 |
| Brandy | gallon | 0 | 3 | 3 |
| Bulls, cows, and oxen | each | 0 | 6 | 0 |
| Butter | cwt. | 0 | 9 | 4 |
| Calves | each | 0 | 2 | 0 |
| Candles: tallow | cwt. | 0 | 3 | 0 |
| ——— sperm and wax | cwt. | 0 | 12 | 0 |
| ——— adamantine, or any composition of tallow, and other substances, other than wax or spermaceti | cwt. | 0 | 6 | 3 |
| Cheese | cwt. | 0 | 8 | 0 |
| Cider, in quart bottles | dozen | 0 | 0 | 9 |

| | | £ | s. | d. |
|---|---|---|---|---|
| Cigars | 1,000 | 0 | 10 | 0 |
| Cocoa | cwt. | 0 | 1 | 0 |
| Chocolate | cwt. | 0 | 6 | 0 |
| Coffee | cwt. | 0 | 6 | 0 |
| Colts | each | 1 | 0 | 0 |
| Copper and composition: new | cwt. | 0 | 8 | 0 |
| ——— old | for every 100*l.* value | 7 | 0 | 0 |
| Cordials | gallon | 0 | 5 | 0 |
| Cordage, new | cwt. | 0 | 4 | 0 |
| Corn and other grain, not enumerated | bushel | 0 | 0 | 2 |
| Cows (*see* bulls) | each | 0 | 6 | 0 |
| Currants, raisins, figs, and prunes | cwt. | 0 | 8 | 0 |
| Fish: dried or salted | cwt. | 0 | 2 | 0 |
| —— pickled salmon, shad, mackerel | barrel | 0 | 5 | 0 |
| —— in kits | cwt. | 0 | 4 | 0 |
| —— not enumerated | barrel | 0 | 4 | 0 |
| Flour: wheat | barrel | 0 | 3 | 9 |
| —— other than wheat | barrel | 0 | 1 | 6 |
| Geese and turkeys | dozen | 0 | 6 | 0 |
| Geldings and horses | each | 2 | 0 | 0 |
| Gin | gallon | 0 | 3 | 0 |
| Honey (*see* syrup) | gallon | 0 | 0 | 2½ |
| Horses, mares, and geldings | each | 2 | 0 | 0 |
| Hulks and materials of vessels | for every 100*l.* value | 15 | 0 | 0 |
| Iron, unmanufactured | cwt. | 0 | 2 | 0 |
| Lambs (*see* sheep) | each | 0 | 1 | 0 |
| Lard | cwt. | 0 | 4 | 0 |
| Lumber | 1,000 feet | 0 | 6 | 0 |
| Meal or flour, except wheat-flour | barrel | 0 | 1 | 6 |
| Meat, salted or cured | cwt. | 0 | 4 | 8 |
| Metallic ores | for every 100*l.* value | 9 | 0 | 0 |
| Molasses | gallon | 0 | 0 | 2 |
| Nails: iron | cwt. | 0 | 3 | 0 |
| —— copper, or composition | cwt. | 0 | 8 | 0 |
| Oakum | cwt. | 0 | 2 | 0 |
| Oxen (*see* bulls) | each | 0 | 6 | 0 |
| Oil: olive and almond | gallon | 0 | 1 | 6 |
| —— sperm | gallon | 0 | 2 | 0 |
| —— lard | gallon | 0 | 0 | 6 |
| —— all others | gallon | 0 | 0 | 4 |
| Paints in oil | cwt. | 0 | 4 | 0 |
| Peas | bushel | 0 | 0 | 2 |
| Pitch, tar, rosin, and turpentine | barrel | 0 | 2 | 0 |
| Porter (*see* ale) | dozen | 0 | 0 | 6 |
| Poultry, other than geese and turkeys | dozen | 0 | 3 | 0 |
| Perfumery | for every 100*l.* value | 10 | 0 | 0 |
| Prunes (*see* currants) | cwt. | 0 | 8 | 0 |
| Raisins (*see* currants) | cwt. | 0 | 8 | 0 |
| Rice | cwt. | 0 | 1 | 0 |
| Rope, mahoa, bale-rope | cwt. | 0 | 2 | 0 |

| | | £ | s. | d. |
|---|---|---|---|---|
| Rum, 24° proof | gallon | 0 | 3 | 0 |
| And 1*d.* per gallon for every degree stronger | | | | |
| —— of weaker proof | gallon | 0 | 2 | 6 |
| Sheep and lambs | each | 0 | 1 | 0 |
| Shingles: cypress | 1,000 | 0 | 2 | 0 |
| ——— other than cypress | 1,000 | 0 | 1 | 0 |
| ——— over 18 inches in length | 1,000 | 0 | 2 | 0 |
| Shrub, whiskey, or spirits, not enumerated | gallon | 0 | 3 | 0 |
| Soap | cwt. | 0 | 3 | 0 |
| Spirits of wine | gallon | 0 | 4 | 0 |
| Spirits of turpentine | gallon | 0 | 0 | 3 |
| Steel | cwt. | 0 | 5 | 0 |
| Sugar: refined | cwt. | 0 | 17 | 0 |
| —— unrefined | cwt. | 0 | 4 | 8 |
| —— clayed | cwt. | 0 | 7 | 0 |
| Swine | cwt. | 0 | 4 | 8 |
| Syrup, cane, and honey | gallon | 0 | 0 | 2½ |
| Tar (*see* pitch) | barrel | 0 | 2 | 0 |
| Tea: green | lb. | 0 | 0 | 7 |
| —— black | lb. | 0 | 0 | 3 |
| Tobacco: manufactured, other than cigars | cwt. | 0 | 8 | 4 |
| ——— unmanufactured | cwt. | 0 | 4 | 2 |
| Turkeys (*see* geese) | dozen | 0 | 6 | 0 |
| Turpentine (*see* pitch) | barrel | 0 | 2 | 0 |
| Turtle, alive | cwt. | 0 | 8 | 4 |
| Wine, when imported in bottles, commonly called whole bottles Champagne | dozen quart bottles | 0 | 5 | 0 |
| —— barsac, claret, hock, madeira, port, sherry, and sauterne, the growth of the continent of Europe, and the island of Madeira | dozen quart bottles | 0 | 4 | 0 |
| The wines enumerated and specified above, when imported in wood | gallon | 0 | 1 | 6 |
| All other wines imported, either in wood or bottles, | gallon | 0 | 2 | 6 |
| Articles not enumerated in the above Scale of Duties, except such as are specially exempted | for every 100*l.* value | 7 | 10 | 0 |

## 16.—Honduras.

| | | £ | s. | d. |
|---|---|---|---|---|
| Goods, wares, and merchandise, for every 100*l.* value[1] | | 1 | 0 | 0 |
| Wines, spirits, and cordials | gallon | 0 | 2 | 0 |
| Schedule of Duties imposed upon all goods, wares, and merchandise imported by virtue of 18 Vict., c. 11. | | | | |

[1] Upon all goods not subject to a specific duty, other than the duty of one per centum ad valorem, for the purposes of the Civil List, an ad valorem duty of £2 10s. per centum, is charged.

| | | £ | s. | d. |
|---|---|---|---|---|
| Sugar | 100 lbs. | 0 | 8 | 0 |
| Coffee | 100 lbs. | 0 | 8 | 0 |
| Molasses and honey | gallon | 0 | 2 | 0 |
| Tea | lb. | 0 | 1 | 0 |
| Malt liquor and cider in bulk | gallon | 0 | 0 | 6 |
| In bottles | dozen bottles | 0 | 1 | 0 |
| Tobacco | 100 lbs. | 0 | 12 | 0 |
| Cigars | 1,000 | 0 | 12 | 0 |
| Lumber | 1,000 feet | 0 | 8 | 0 |
| Shingles | 1,000 | 0 | 2 | 0 |
| Horses and mules | each | 0 | 12 | 0 |
| Cattle | each | 0 | 4 | 0 |
| Hay | 100 lbs. | 0 | 0 | 9 |
| Cocoa | 100 lbs. | 0 | 4 | 0 |

## 17.—Mauritius.

| | | £ | s. | d. |
|---|---|---|---|---|
| Dogs, imported from the United Kingdom, or from any possession in Europe or America | each | 2 | 0 | 0 |
| Wine, in casks of 50 gallons each | cask | 0 | 16 | 0 |
| Bottled | dozen bottles | 0 | 2 | 0 |
| Spirits: rum or arrack, from the United Kingdom, or of any B. P. in America, or within the limits of the E. I. Co's Charter (except rum or arrack) | gallon | 0 | 6 | 0 |
| —— or cordials sweetened or mixed with any article, so that the degree of strength thereof cannot be exactly ascertained by Sykes's hydrometer | gallon | 0 | 6 | 0 |
| Tobacco: leaf or unmanufactured | lb. | 0 | 0 | 3 |
| ——— manufactured | lb. | 0 | 0 | 4 |
| ——— cigars and snuff | lb. | 0 | 1 | 0 |
| Ale, beer, porter, cider, and perry, bottled | dozen | 0 | 0 | 9 |
| In casks | hogshead | 0 | 15 | 0 |
| Bacon, butter, cheese, hams, tongues & sausages, | cwt. | 0 | 4 | 0 |
| Tea | lb. | 0 | 0 | 1 |
| Coffee | cwt. | 0 | 4 | 0 |
| Sugar, refined, and sugar candy | cwt. | 0 | 4 | 0 |
| Silk manufactures | for every 100*l.* value | 10 | 0 | 0 |
| Woollen manufactures | for every 100*l.* value | 10 | 0 | 0 |
| Leather manufactures | for every 100*l.* value | 10 | 0 | 0 |
| Paper and paper manufactures | for every 100*l.* value | 10 | 0 | 0 |
| Glass and glass manufactures, except glass bottles | for every 100*l.* value | 10 | 0 | 0 |
| Clocks and watches | for every 100*l.* value | 10 | 0 | 0 |
| Hardware and cutlery | for every 100*l.* value | 10 | 0 | 0 |
| Cabinet and upholstery ware, | for every 100*l.* value | 10 | 0 | 0 |
| Perfumery | for every 100*l.* value | 10 | 0 | 0 |

| | | £ | s. | d. |
|---|---|---|---|---|
| Jewellery . . . . | for every 100*l.* value | 10 | 0 | 0 |
| Plate wrought of gold and silver | for every 100*l.* value | 10 | 0 | 0 |
| Plated ware . . . . | for every 100*l.* value | 10 | 0 | 0 |
| Carriages . . . | for every 100*l.* value | 10 | 0 | 0 |
| Musical instruments . . | for every 100*l.* value | 10 | 0 | 0 |
| All other goods, wares and merchandise, not otherwise charged with duty, and not specially exempted . . | for every 100*l.* value | 6 | 0 | 0 |

## Mediterranean Possessions, &c.

### 1.—Malta.

| | | Import Duties. | | | Store Rent on Articles lodged in Bond. | | |
|---|---|---|---|---|---|---|---|
| | | £ | s. | d. | £ | s. | d. |
| Beer . . . | Maltese barrel | 0 | 2 | 0 | 0 | 0 | 1 |
| Cattle: Bullocks, and other animals of the kind . . . | each | 0 | 10 | 0 | 0 | 0 | 0 |
| —— horses and mules . | each | 1 | 0 | 0 | 0 | 0 | 0 |
| Grain: wheat . . . | salm | 0 | 10 | 0 | 0 | 0 | 2 |
| —— Indian corn . . . | salm | 0 | 6 | 0 | 0 | 0 | 2 |
| —— barley . . . . | salm | 0 | 4 | 0 | 0 | 0 | 2 |
| —— Saggina . . . | salm | 0 | 3 | 0 | 0 | 0 | 2 |
| —— other inferior grain . | salm | 0 | 5 | 0 | 0 | 0 | 2 |
| —— manufactured grain . | cantar | 0 | 6 | 0 | 0 | 0 | 2 |
| —— wheat, Indian corn, barley, or other inferior grains, if damaged so as to be unfit for the food of man, commonly called frumentazzo . . | salm | 0 | 2 | 0 | 0 | 0 | 2 |
| —— manufactured grain, if damaged so as to be unfit for the food of man . . . . | cantar | 0 | 2 | 0 | 0 | 0 | 2 |
| Oil, olive . . . . | caffiso | 0 | 0 | 6 | 0 | 0 | 2 |
| Potatoes . . . . | cantar | 0 | 0 | 10 | 0 | 0 | 2 |
| Pulse and seeds: beans, caravances, chick-peas, kidney beans, lentils, lupins, peas, and vetches | salm | 0 | 2 | 0 | 0 | 0 | 2 |
| —— Carrob-beans and cotton seeds | cantar | 0 | 0 | 6 | 0 | 0 | 2 |
| Spirits: for every Maltese barrel of such spirits of any strength not exceeding the strength of proof by Sykes's hydrometer . | | 1 | 2 | 0 | 0 | 0 | 2 |
| Vinegar . . | Maltese barrel | 0 | 2 | 0 | 0 | 0 | 2 |
| Wines: the value of which shall exceed 15*l.* per pipe of 11 Maltese barrels . | Maltese barrel | 0 | 11 | 0 | 0 | 0 | 2 |
| other wines . | Maltese barrel | 0 | 2 | 0 | 0 | 0 | 2 |

### 2.—Gibraltar.

| | £ | s. | d. |
|---|---|---|---|
| Wines: on each botasso introduced into the garrison or territory | 1 | 11 | 3 |
| On each pipe, ditto | 1 | 0 | 10 |
| And so on in proportion for the subdivisions of a pipe; viz., hogsheads, tierces, quarter casks, and half-quarter casks. | | | |
| On all wines in bottles introduced into the garrison or territory, being in regular wine bottles dozen | 0 | 0 | 6¼ |
| On all wines in skins of ordinary size . . skin | 0 | 2 | 7¼ |
| Wines deposited in the Queen's stores, and afterwards exported from the same, are not liable to the above duty. | | | |
| Duties on spirits, strong waters, or cordials, admitted for consumption in the garrison . . gallon | 0 | 4 | 0 |

## African Colonies.

### 1.—Sierra Leone.

| | £ | s. | d. |
|---|---|---|---|
| Ale and beer . . . . . gallon | 0 | 0 | 6 |
| Ditto in bottles . . . . dozen | 0 | 1 | 0 |
| Bacon and hams . . . . . cwt. | 0 | 5 | 0 |
| Beef and pork . . . . . cwt. | 0 | 5 | 0 |
| Bread and biscuit . . . . . cwt. | 0 | 2 | 6 |
| Bricks . . . . . 1,000 | 0 | 5 | 0 |
| Brandy . . . . . gallon | 0 | 2 | 0 |
| Butter . . . . . cwt. | 0 | 8 | 0 |
| Candles (not tallow) . . . . . cwt. | 0 | 9 | 0 |
| Clocks: under 20*s.* value . . . . . each | 0 | 5 | 0 |
| ——— above 20*s.* value . . . . . each | 0 | 10 | 0 |
| Cheese . . . . . cwt. | 0 | 5 | 0 |
| Cigars . . . . . 1,000 | 0 | 8 | 0 |
| Cordials . . . . . gallon | 0 | 2 | 0 |
| Fish: dried . . . . . cwt. | 0 | 1 | 0 |
| —— pickled . . . . . barrel | 0 | 2 | 0 |
| —— herrings, smoked . . . . . box | 0 | 0 | 3 |
| Flour: wheat . . . . . barrel | 0 | 5 | 0 |
| ——— other than wheat . . . . . barrel | 0 | 2 | 0 |
| Geneva . . . . . gallon | 0 | 2 | 0 |
| Horses . . . . . each | 1 | 0 | 0 |
| Iron: bars . . . . . cwt. | 0 | 1 | 6 |
| —— hoops . . . . . cwt. | 0 | 1 | 6 |
| —— pots . . . . . cwt. | 0 | 2 | 0 |
| Lard . . . . . cwt. | 0 | 5 | 0 |
| Nails . . . . . cwt. | 0 | 2 | 6 |
| Pitch and tar . . . . . barrel | 0 | 1 | 0 |

| | £ | s. | d. |
|---|---|---|---|
| Rum . . . . . gallon | 0 | 1 | 0 |
| Sausages, tongues, and other meats, dried, salted, or cured . . . . . cwt. | 0 | 1 | 0 |
| Soap . . . . . cwt. | 0 | 8 | 0 |
| Slates or tiles . . . . . 1,000 | 0 | 2 | 6 |
| Sugar: refined . . . . . cwt. | 0 | 6 | 0 |
| ——— crushed . . . . . cwt. | 0 | 10 | 0 |
| ——— Muscovado . . . . . cwt. | 0 | 8 | 3 |
| Tea . . . . . lb. | 0 | 6 | 0 |
| Tobacco . . . . . lb. | 0 | 0 | 3 |
| Whiskey and other spirits . . . . . gallon | 0 | 0 | 1½ |
| Wine . . . . . gallon | 0 | 2 | 0 |
| Wood, viz.: masts and spars in the average diameter, each | 0 | 1 | 6 |
| ——— pitch pine . . . . . 1,000 feet | 0 | 0 | 2 |
| ——— white pine . . . . . 1,000 feet | 0 | 7 | 6 |
| ——— shooks . . . . . each | 0 | 5 | 0 |
| ——— shingles, cypress . . . . . 1,000 | 0 | 1 | 0 |
| ——— shingles, Boston or pine . . . . 1,000 | 0 | 2 | 0 |
| ——— staves and headings . . . . . 1,000 | 0 | 1 | 0 |
| Upon all other goods, wares, or merchandise,(1) not previously enumerated, and not being the produce of the Western Coast of Africa (save and except horses), imported or brought into the colony and landed or transhipped therein, either for consumption within the colony, or for the purpose of being carried up the Sierra Leone River for any use or purpose whatsoever, and also except such goods, wares, or merchandise as shall be entered for exportation to any place situated elsewhere than up the Sierra Leone River, or shall be prize goods, for every 100*l.* value | 4 | 0 | 0 |

## 2.—Gambia.

| | £ | s. | d. |
|---|---|---|---|
| Upon all goods, wares, and merchandise, not being the growth, production, or manufacture of the Western Coast of Africa, and transhipped or landed in any of the British Settlements in the River Gambia, or taken up the same, save and except goods, wares, and merchandise landed from French vessels at the factory of Albreda (except such as shall be entered for exportation only), and upon invoice price thereof for every 100*l.* value | 4 | 0 | 0 |

(1) By Ordnance No. 4, of 1854, the duty for gunpowder, whether for home use or for exportation, is fixed at the rate of 9*d.* per barrel of 100 lbs. weight in lieu of the duty of 4 per cent. as above.

| | £ | s. | d. |
|---|---|---|---|
| Extra duty on the strength of hydrometer proof on gin, geneva, hollands, brandy, rum, and all other spirituous liquors, however sweetened, gallon | 0 | 0 | 6 |
| Additional extra duty on the strength of hydrometer proof on gin, geneva, hollands, brandy, and whiskey . . . . . gallon | 0 | 1 | 0 |
| On absinthe and wermouth . . . . . gallon | 0 | 1 | 0 |
| Extra duty on tobacco . . . . . lb. | 0 | 0 | 0½ |
| Additional extra duty on ditto . . . . lb. | 0 | 0 | 0½ |
| On all palm wine, imported into the Island of St. Mary's . . . . . gallon | 0 | 0 | 6 |

## 3.—Gold Coast.

An ad valorem Duty of one-half per cent. on all imported Articles.

## 4.—Cape of Good Hope.

| | £ | s. | d. |
|---|---|---|---|
| Ale or beer, viz: in bottles . . . . . gallon | 0 | 0 | 3 |
| Not in bottles . . . . . gallon | 0 | 0 | 2 |
| Cheese . . . . . cwt. | 0 | 10 | 0 |
| Cinnamon or cassia . . . . . lb. | 0 | 0 | 3 |
| Cloves . . . . . lb. | 0 | 0 | 4 |
| Coffee . . . . . cwt. | 0 | 12 | 6 |
| Flour, wheaten . . . . . barrel of 196 lbs. | 0 | 3 | 0 |
| Fruits, dried: viz., currants, raisins, or figs . cwt. | 0 | 5 | 0 |
| Ginger, viz.: dry . . . . . lb. | 0 | 0 | 1 |
| —— preserved, or chowchow . . . lb. | 0 | 0 | 1 |
| Gunpowder . . . . . lb. | 0 | 0 | 6 |
| Guns, or gun-barrels . . . . . barrel | 1 | 0 | 0 |
| Mace . . . . . lb. | 0 | 0 | 9 |
| Meat, salted or cured . . . . . cwt. | 0 | 3 | 0 |
| Nutmegs . . . . . lb. | 0 | 0 | 6 |
| Pepper . . . . . cwt. | 0 | 10 | 0 |
| Pistols, or pistol-barrels . . . . . each | 0 | 10 | 0 |
| Rice . . . . . cwt. | 0 | 2 | 0 |
| Spirits, of all sorts, not exceeding the strength of proof by Sykes's hydrometer, and so in proportion for any greater strength . . gallon | 0 | 3 | 0 |
| Liqueurs, cordials, or sweetened spirits . . . gallon | 0 | 4 | 0 |
| Sugar, viz.: unrefined . . . . . cwt. | 0 | 3 | 6 |
| —— refined, or candy . . . . . cwt. | 0 | 5 | 0 |
| —— molasses . . . . . cwt. | 0 | 2 | 0 |
| Tea . . . . . lb. | 0 | 0 | 6 |
| Tobacco, viz.: not manufactured . . . cwt. | 1 | 8 | 0 |
| —— manufactured (not cigars), or snuff cwt. | 2 | 16 | 0 |

| | £ | s. | d. |
|---|---|---|---|
| Tobacco, cigars (at the option of the officers of customs) . . . . . 1,000 | 0 | 12 | 6 |
| Or . . . . . lb. | 0 | 1 | 3 |
| Wine, viz.: in bottles . . . . . gallon | 0 | 2 | 6 |
| Not in bottles . . . . . gallon | 0 | 2 | 0 |
| Wood, unmanufactured . . . . . cubic foot | 0 | 0 | 2 |
| Goods not being enumerated or described, nor otherwise charged with duty, and not prohibited to be imported into, or used in the colony of the Cape of Good Hope, for every 100*l.* value | 7 | 10 | 0 |

## 5.—Natal.

| | £ | s. | d. |
|---|---|---|---|
| Coffee, viz.: the the produce of any B. P. . cwt. | 0 | 5 | 0 |
| —— the produce of any foreign country . cwt. | 0 | 10 | 0 |
| Fish, dried or salted, and fins and skins, the produce of creatures living in the sea, of foreign fishing or taking . . . for every 100*l.* value | 12 | 0 | 0 |
| Flour, wheaten, not being of British manufacture barrel of 196 lbs. | 3 | 0 | 0 |
| Gunpowder . . . . . lb. | 0 | 0 | 3 |
| Meat: salted or cured, of all sorts, not being the produce or manufacture of the United Kingdom, or of any B. P. . . . . cwt. | 0 | 3 | 0 |
| —— salted or cured, of all sorts, being the produce or manufacture of the United Kingdom, or of any B. P. . . . . cwt. | 0 | 1 | 3 |
| Oil: spermaceti, of foreign fishing (imperial measure) tun | 7 | 10 | 0 |
| —— train and blubber, the produce of fish, or creatures living in the sea, of foreign fishing (imperial measure) . . . . . tun | 3 | 0 | 0 |
| Pepper . . . . . cwt. | 0 | 4 | 0 |
| Rice . . . . . cwt. | 0 | 1 | 6 |
| Sugar, viz.: not refined, the produce of any B. P. cwt. | 0 | 2 | 3 |
| —— not refined, the produce of any foreign country cwt. | 0 | 4 | 6 |
| —— refined, or candy, not being of British manufacture . . . . . cwt. | 0 | 6 | 0 |
| —— refined, or candy, being of British manufacture cwt. | 0 | 3 | 0 |
| Spirits of all sorts . . . . . gallon | 0 | 2 | 0 |
| Tea . . . . . lb. | 0 | 0 | 4½ |
| Tobacco: not manufactured . . . . . cwt. | 0 | 12 | 0 |
| ——— manufactured (not cigars) . . . . . cwt. | 1 | 0 | 0 |
| ——— cigars . . . . . 1,000 | 0 | 5 | 0 |
| Wood: unmanufactured, viz., mahogany, rosewood, and teak wood . . . . . cubic foot | 0 | 0 | 2 |

| | £ | s. | d. |
|---|---|---|---|
| Wood, all other wood, not the produce of the United Kingdom, or of any B. P. . . cubic foot | 0 | 0 | 2 |
| Wine, viz.: in bottles, each of greater content than 12 to the imperial gallon, the produce of any of the British dominions or possessions dozen bottles | 0 | 2 | 0 |
| —— the produce of any foreign country dozen bottles | 0 | 4 | 0 |
| —— in bottles, and not of greater content than 12 to the imperial gallon, the produce of any of the British dominions or possessions dozen bottles | 0 | 1 | 0 |
| —— the produce of any foreign country dozen bottles | 0 | 2 | 0 |
| —— not in bottles, the produce of any of the British dominions or possessions . . imperial gallon | 0 | 0 | 9 |
| —— the produce of any foreign country imperial gall. | 0 | 1 | 6 |
| Goods, wares, and merchandise, not otherwise charged with duty, and not herein declared free of duty, being the growth, produce, or manufacture of the United Kingdom, or of any of the British possessions abroad . for every 100*l.* value | 5 | 0 | 0 |
| Goods, wares, and merchandise, not otherwise charged with duty, and not herein declared free of duty, being the growth, produce, or manufacture of any foreign country . for every 100*l.* value | 12 | 0 | 0 |

### 6.—St. Helena.

| | £ | s. | d. |
|---|---|---|---|
| Beer: in bottles . . . dozen quart bottles | 0 | 0 | 6 |
| —— not in bottles . . . . hogshead | 0 | 10 | 0 |
| Spirits (excepting Cape brandy, arrack, Bengal rum, and aqua ardente, which are prohibited to be imported) . . . . . gallon | 0 | 10 | 0 |
| Wine . . . . . gallon | 0 | 1 | 9 |

## Australian Colonies and New Zealand.

### 1.—New South Wales.

| | £ | s. | d. |
|---|---|---|---|
| Spirits, brandy and gin . . . . . gallon | 0 | 10 | 0 |
| —— whiskey, rum, and all other spirits . gallon | 0 | 7 | 0 |
| —— spirits, cordials, liqueurs, or strong waters, sweetened or mixed with any article, so that the degree of strength cannot be ascertained by Sykes's hydrometer . . . gallon | 0 | 10 | 0 |
| —— perfumed spirits . . . . gallon | 0 | 7 | 0 |
| —— wine containing more than 25 per cent. of alcohol, of a specific gravity of ·825, at the | | | |

| | | £ | s. | d. |
|---|---|---|---|---|
| temperature of 60 degrees of Fahrenheit's thermometer, for every gallon, in proportion to strength | gallon | 0 | 0 | 2 |
| ——— wine, not containing more than 25 per cent. of alcohol, of a specific gravity of ·825, at the temperature of 60 degrees of Fahrenheit's thermometer | gallon | 0 | 2 | 0 |
| Ale, porter, and beer, of all sorts, in wood | gallon | 0 | 0 | 1 |
| ——— in bottle | gallon | 0 | 0 | 2 |
| Tea | lb. | 0 | 0 | 3 |
| Sugar, refined and candy | cwt. | 0 | 6 | 8 |
| ——— unrefined | cwt. | 0 | 5 | 0 |
| Treacle and molasses | cwt. | 0 | 3 | 4 |
| Coffee and chicory | lb. | 0 | 0 | 2 |
| Cigars | lb. | 0 | 3 | 0 |
| Tobacco and snuff | lb. | 0 | 2 | 0 |

*Table of Exemptions.*

All goods imported for the supply of her Majesty's service. All wine imported or taken out of bond for the use of military or naval officers serving on full pay in the colony or the adjoining seas.

## 2.—Victoria.

| | | £ | s. | d. |
|---|---|---|---|---|
| Ale, porter, spruce and other beer, cider and perry | gallon | 0 | 0 | 6 |
| Tobacco and snuff | lb. | 0 | 2 | 0 |
| Cigars | lb. | 0 | 3 | 0 |
| Tea | lb. | 0 | 0 | 6 |
| Spirits, or strong waters of any strength, not exceeding the strength of proof by Syke's hydrometer, and so in proportion for any greater or less strength than the strength of proof | gallon | 0 | 10 | 0 |
| Spirits, cordials, liqueurs, or strong waters, sweetened or mixed with any article, so that the degree of strength cannot be ascertained by Sykes's hydrometer | gallon | 0 | 10 | 0 |
| Wine | gallon | 0 | 2 | 0 |
| Coffee | cwt. | 0 | 18 | 8 |
| Chicory | cwt. | 0 | 18 | 8 |
| Sugar, raw and refined, and sugar candy | cwt. | 0 | 6 | 0 |
| Molasses and treacle | cwt. | 0 | 3 | 0 |
| All other goods, wares, and merchandise | | | free | |
| Export Duties: Gold | oz. | 0 | 2 | 6 |
| ——— All other goods | | | free | |

### 3.—Tasmania.

| | £ | s. | d. |
|---|---|---|---|
| Brandy . . . . . gallon | 0 | 12 | 0 |
| Rum, and all other spirits and strong waters . gallon | 0 | 9 | 0 |
| Wine, in wood . . . . . gallon | 0 | 1 | 0 |
| —— in bottles . . dozen reputed quart bottles | 0 | 4 | 0 |
| —— ditto . . dozen reputed pint bottles | 0 | 2 | 0 |
| Tobacco (snuff excepted) and cigars . . lb. | 0 | 2 | 0 |
| Tea . . . . . lb. | 0 | 0 | 3 |
| Raw sugar or molasses . . . . . cwt. | 0 | 3 | 0 |
| Refined sugar . . . . . cwt. | 0 | 6 | 0 |
| Coffee . . . . . lb. | 0 | 0 | 1½ |
| Dried fruits . . . . . lb. | 0 | 0 | 1 |
| Hops . . . . . lb. | 0 | 0 | 2 |
| Malt liquors, in wood . . . . . gallon | 0 | 0 | 2 |
| ———— in bottle . dozen reputed quart bottles | 0 | 1 | 0 |
| ———— ditto . dozen reputed pint bottles | 0 | 0 | 6 |

*Table of Exemptions.*

Wines imported or purchased in bond, for the use of regimental messes. All articles imported for the supply of her Majesty's land or sea forces.

### 4.—Western Australia.

| | £ | s. | d. |
|---|---|---|---|
| Beer, porter, cider, and perry, bottled . . . gallon | 0 | 0 | 3 |
| Beer, porter, cider, and perry, in wood . . . gallon | 0 | 0 | 2 |
| Cigars and snuff . . . . . lb. | 0 | 2 | 6 |
| Coffee . . . . . cwt. | 0 | 4 | 0 |
| Spirits, cordials, or strong waters, not being perfumed or medicinal spirits, to be used as medicines or perfumery only . . . . . gallon | 0 | 10 | 0 |
| Sugar, refined and candy . . . . . cwt. | 0 | 3 | 0 |
| ——— moist and molasses . . . . . cwt. | 0 | 2 | 0 |
| Tea . . . . . lb. | 0 | 0 | 2 |
| Tobacco, manufactured . . . . . lb. | 0 | 1 | 0 |
| ——— unmanufactured . . . . . lb. | 0 | 0 | 6 |
| ——— boiled down for the purpose of being used as a sheepwash . . . . . lb. | 0 | 0 | 1 |
| Wine, bottled . . . . . gallon | 0 | 2 | 0 |
| —— in wood . . . . . gallon | 0 | 1 | 6 |
| On all goods, wares, and merchandise, imported into the colony, not otherwise charged with a specific duty, and not hereafter set forth as free of duty . . . for every 100*l.* value | 6 | 0 | 0 |

*Table of Exemptions.*

Animals, living; bread and biscuit: bags and sacks; bales for wool; books, printed, not being account; bottles, glass, and stone, imported full; bran; bullion and coin; Baggage, personal, of ir

migrants; coals, coke, and other fuel; corn and other grain; flour and meal; implements and machinery, agricultural; meats, salted, cured, and preserved, except bacon and hams; machinery for mills, including millstones; maps and charts; oatmeal; pumps and other apparatus for raising water; pictures, prints, and statuary; plants, seeds, and bulbs; provisions, or stores, military or naval, required for her Majesty's service; pulse; rice; staves and hoops for casks; specimens of natural history; uniform and appointments, naval, military and civil, imported by officers stationed in the colony for their own use; goods specially exempted by the governor, with the advice of the Executive council.

## 5.—South Australia.

| | | £ | s. | d |
|---|---|---|---|---|
| Apparel and slops | for every 100*l.* value | 5 | 0 | 0 |
| Bacon and hams | for every 100*l.* value | 5 | 0 | 0 |
| Bags and sacks: corn | for every 100*l.* value | 5 | 0 | 0 |
| ——— gunny, and returned | for every 100*l.* value | 5 | 0 | 0 |
| Beef and pork | for every 100*l.* value | 5 | 0 | 0 |
| Beer, porter, ale, cider, and perry | gallon | 0 | 0 | 4 |
| Blacking | for every 100*l.* value | 5 | 0 | 0 |
| Boots and shoes | for every 100*l.* value | 5 | 0 | 0 |
| Bread and biscuit | for every 100*l.* value | 5 | 0 | 0 |
| Bottles, glass, and stone | for every 100*l.* value | 5 | 0 | 0 |
| Bricks, fire and Bath | 1,000 | 0 | 5 | 0 |
| Butter | for every 100*l.* value | 5 | 0 | 0 |
| Candles | for every 100*l.* value | 5 | 0 | 0 |
| Canvas | for every 100*l.* value | 5 | 0 | 0 |
| Carts and drays | for every 100*l.* value | 5 | 0 | 0 |
| —— wheeled waggons and timber carriages | for every 100*l.* value | 5 | 0 | 0 |
| Carriages | for every 100*l.* value | 5 | 0 | 0 |
| Casks, empty | for every 100*l.* value | 5 | 0 | 0 |
| Cement | for every 100*l.* value | 5 | 0 | 0 |
| Cheese | for every 100*l.* value | 5 | 0 | 0 |
| Clocks and watches | for every 100*l.* value | 5 | 0 | 0 |
| Coffee | cwt. | 0 | 6 | 0 |
| Confectionery | for every 100*l.* value | 5 | 0 | 0 |
| Copper: sheathing and nails | for every 100*l.* value | 5 | 0 | 0 |
| ——— manufactures | for every 100*l.* value | 5 | 0 | 0 |
| Cordage and rope | for every 100*l.* value | 5 | 0 | 0 |
| Corks | for every 100*l.* value | 5 | 0 | 0 |
| Corn, meal, and flour, viz.: wheat | quarter | 0 | 0 | 6 |
| —— barley | quarter | 0 | 0 | 6 |
| —— oats | quarter | 0 | 0 | 6 |
| —— maize and millet | quarter | 0 | 0 | 6 |
| —— peas, beans, and pulse | quarter | 0 | 0 | 6 |
| —— malt | quarter | 0 | 3 | 0 |
| —— flour and meal | 100 lbs. | 0 | 0 | 2 |
| —— bran and pollard | 100 lbs. | 0 | 0 | 2 |

| | | £ | s. | d. |
|---|---|---|---|---|
| Cutlery and hardware. . . | for every 100*l.* value | 5 | 0 | 0 |
| Drapery, viz.: haberdashery, hosiery, millinery, manufactures of silk, linen, cotton, wool, and hair . . . . . | for every 100*l.* value | 5 | 0 | 0 |
| Drugs . . . . . | for every 100*l.* value | 5 | 0 | 0 |
| Earthenware and china . | for every 100*l.* value | 5 | 0 | 0 |
| Fish, dry and pickled . . | for every 100*l.* value | 5 | 0 | 0 |
| Fruit: dried of all sorts . . . . . | cwt. | 0 | 4 | 0 |
| —— unenumerated . . | for every 100*l.* value | 5 | 0 | 0 |
| Furniture . . . . . | for every 100*l.* value | 5 | 0 | 0 |
| Glass . . . . . | for every 100*l.* value | 5 | 0 | 0 |
| Glue . . . . . | for every 100*l.* value | 5 | 0 | 0 |
| Gunpowder . . . . . | for every 100*l.* value | 5 | 0 | 0 |
| Grindery . . . . . | for every 100*l.* value | 5 | 0 | 0 |
| Groceries and oilmen's stores. | for every 100*l.* value | 5 | 0 | 0 |
| Hides, dressed . . . . | for every 100*l.* value | 5 | 0 | 0 |
| Hops . . . . . | lb. | 0 | 0 | 2 |
| Ink . . . . . | for every 100*l.* value | 5 | 0 | 0 |
| Iron; viz.: bar and rod . . . | per ton | 0 | 10 | 0 |
| —— sheet and hoop . . . . . | per ton | 0 | 14 | 0 |
| —— pig . . . . . | per ton | 0 | 2 | 6 |
| —— sledges, anchors, anvils, plates, cart-arm moulds, and articles of wrought iron, heavy and in the rough . . . . | for every 100*l.* value | 5 | 0 | 0 |
| —— cart-arms and boxes, finished chain, articles of wrought iron finished . | for every 100*l.* value | 5 | 0 | 0 |
| —— camp ovens, pots, boilers, and castings | for every 100*l.* value | 5 | 0 | 0 |
| —— manufactures, unenumerated | for every 100*l.* value | 5 | 0 | 0 |
| Implements and tools . . | for every 100*l.* value | 5 | 0 | 0 |
| Jewellery, plate, and plated goods | for every 100*l.* value | 5 | 0 | 0 |
| Lead: pig, sheet, and shot . | for every 100*l.* value | 5 | 0 | 0 |
| —— manufactured . . | for every 100*l.* value | 5 | 0 | 0 |
| Leather . . . . . | for every 100*l.* value | 5 | 0 | 0 |
| Lime and lemon juice, and syrup of all sorts | for every 100*l.* value | 5 | 0 | 0 |
| Lucifers . . . . . | for every 100*l.* value | 5 | 0 | 0 |
| Machinery . . . . . | for every 100*l.* value | 5 | 0 | 0 |
| Musical instruments . . . | for every 100*l.* value | 5 | 0 | 0 |
| Oil: black . . . . . | for every 100*l.* value | 5 | 0 | 0 |
| —— sperm, head matter, or other fish or animal oil, | for every 100*l.* value | 5 | 0 | 0 |
| —— Linseed, rape, hemp, and cocoa nut | for every 100*l.* value | 5 | 0 | 0 |
| —— Olive, castor, and other vegetable oils | for every 100*l.* value | 5 | 0 | 0 |
| Paints . . . . . | for every 100*l.* value | 5 | 0 | 0 |
| Painters' colours and whiting | for every 100*l.* value | 5 | 0 | 0 |
| Paper . . . . . | for every 100*l.* value | 5 | 0 | 0 |
| Perfumery . . . . . | for every 100*l.* value | 5 | 0 | 0 |

| | | £ | s. | d. |
|---|---|---|---|---|
| Pipes, tobacco | for every 100*l.* value | 5 | 0 | 0 |
| Pitch and tar | barrel | 0 | 1 | 0 |
| Potatoes | for every 100*l.* value | 5 | 0 | 0 |
| Provisions and preserved meats | cwt. | 0 | 3 | 0 |
| Rice | for every 100*l.* value | 5 | 0 | 0 |
| Rosin | barrel | 0 | 0 | 6 |
| Saddlery and harness | for every 100*l.* value | 5 | 0 | 0 |
| Salt | ton | 0 | 3 | 0 |
| Soap | for every 100*l.* value | 5 | 0 | 0 |
| Spices | for every 100*l.* value | 5 | 0 | 0 |
| Spirits or strong waters of all sorts | gallon | 0 | 9 | 0 |
| Spirits, cordials, or strong waters, sweetened or mixed with any article, so that the degree of strength thereof cannot be exactly ascertained by Sykes's hydrometer | gallon | 0 | 9 | 0 |
| Starch | for every 100*l.* value | 5 | 0 | 0 |
| Stationery | for every 100*l.* value | 5 | 0 | 0 |
| Steel | for every 100*l.* value | 5 | 0 | 0 |
| Stones: millstones | for every 100*l.* value | 5 | 0 | 0 |
| ——— grindstones | for every 100*l.* value | 5 | 0 | 0 |
| ——— roofing slates | for every 100*l.* value | 5 | 0 | 0 |
| ——— slabs and flag stones | for every 100*l.* value | 5 | 0 | 0 |
| ——— tomb and wrought stones | for every 100*l.* value | 5 | 0 | 0 |
| ——— marble, wrought | for every 100*l.* value | 5 | 0 | 0 |
| Sugar: refined and candy | cwt. | 0 | 4 | 0 |
| ——— Muscovado | cwt. | 0 | 2 | 0 |
| ——— Molasses | cwt. | 0 | 1 | 0 |
| Tea | lb. | 0 | 0 | 2 |
| Tinware and tin plates | for every 100*l.* value | 5 | 0 | 0 |
| Tobacco: manufactured | lb. | 0 | 1 | 0 |
| ——— unmanufactured | lb. | 0 | 0 | 6 |
| ——— Cigars and cheroots | lb. | 0 | 2 | 6 |
| ——— Snuff | lb. | 0 | 1 | 0 |
| ——— Sulphured and tarred for sheep wash | lb. | 0 | 0 | 1 |
| Turpentine, spirit of | for every 100*l.* value | 5 | 0 | 0 |
| Vinegar | for every 100*l.* value | 5 | 0 | 0 |
| Wine | gallon | 0 | 1 | 0 |
| Wood: posts and rails, handspikes and poles | 100 | 0 | 1 | 6 |
| ——— paling | 100 | 0 | 0 | 6 |
| ——— shingles and laths | 1,000 | 0 | 0 | 6 |
| ——— trenails and spokes | 100 | 0 | 0 | 2 |
| ——— oars | 100 feet | 0 | 2 | 0 |
| ——— square timber and balks, spars, deals, battens, quartering, planks, and sawn, hewn, or split timber of all kinds, not otherwise enumerated or described | 40 cubic feet | 0 | 2 | 6 |
| Wool, manufactures of | for every 100*l.* value | 5 | 0 | 0 |
| Zinc and manufactures of ditto | for every 100*l.* value | 5 | 0 | 0 |
| Unenumerated articles; viz. raw or manufactured | for every 100*l.* value | 5 | 0 | 0 |

*Table of Exemptions.*

Animals, living; baggage of passengers; books, printed; bullion and coin; coals, coke, and other fuel; plants and trees; seeds and roots, garden; specimens illustrative of natural history; pictures and prints; works of art; wool; tallow; skins and hides raw; bark; gum; bales for wool; ore bags.

## 6.—New Zealand.

| | £ | s. | d. |
|---|---|---|---|
| Agricultural implements, not otherwise described, for every 100*l.* value | 10 | 0 | 0 |
| Ale, porter, and beer of all sorts, in casks . gallon | 0 | 0 | 4 |
| In bottle . . . dozen of 2 gallons | 0 | 1 | 0 |
| Alkali: pot and pearl ash . . . . . cwt. | 0 | 2 | 4 |
| —— soda . . . . . cwt. | 0 | 2 | 4 |
| Alum . . . . . for every 100*l.* value | 10 | 0 | 0 |
| Animals, living . . . . . | | free | |
| Apothecary wares, not otherwise described, for every 100*l.* value | 10 | 0 | 0 |
| Apparel, not otherwise described, for every 100*l.* value | 10 | 0 | 0 |
| Arms and ammunition: ordnance of brass or iron, muskets, fowling-pieces, pistols, gunpowder, and percussion caps (importation prohibited except under license from the Government) for every 100*l.* value | 10 | 0 | 0 |
| Arrowroot . . . . . cwt. | 0 | 3 | 6 |
| Arsenic . . . . . for every 100*l.* value | 10 | 0 | 0 |
| Artificial flowers . . . . . for every 100*l.* value | 10 | 0 | 0 |
| Bacon and hams . . . . . cwt. | 0 | 2 | 0 |
| Baggage of passengers . . . . . | | free | |
| Bags, empty: gunny bags . . . . . dozen | 0 | 0 | 6 |
| —— corn sacks . . . . . dozen | 0 | 1 | 0 |
| Bark . . . . . for every 100*l.* value | 10 | 0 | 0 |
| Beef, salted . . . . . tierce | 0 | 6 | 0 |
| Ditto . . . . . barrel | 0 | 4 | 0 |
| Blankets. (*see* woollens.) | | | |
| Blacking . . . . . for every 100*l.* value | 10 | 0 | 0 |
| Blocks, for ships' rigging, and dead eyes . . | | free | |
| Boats . . . . . | | free | |
| Books, printed, not being account books . . . | | free | |
| —— account books . . . for every 100*l.* value | 10 | 0 | 0 |
| Boots and shoes: boots (Wellingtons and other long) dozen pair | 0 | 8 | 0 |
| —— half boots . . . . . dozen pair | 0 | 4 | 0 |
| —— shoes, and women's boots and shoes dozen pair | 0 | 3 | 0 |
| —— children's boots and shoes . . dozen pair | 0 | 2 | 0 |
| Bran and pollard . . . . . bushel | 0 | 0 | 1 |

| | £ | s. | d. |
|---|---|---|---|
| Brass manufactures, of all sorts, for every 100*l.* value | 10 | 0 | 0 |
| Bread and biscuit . . . . . | | free | |
| Bricks: Bath and Flanders . . . . . 100 | 0 | 2 | 0 |
| ——— fire and other . . . . . 1,000 | 0 | 3 | 0 |
| Bottles: glass and stone, empty . . . . dozen | 0 | 0 | 1 |
| Full . . . . . | | free | |
| Butter . . . . . lb. | 0 | 0 | 1 |
| Bullion and coin . . . . . | | free | |
| Cabinet and upholstery wares, for every 100*l.* value | 10 | 0 | 0 |
| Cables . . . . . | | free | |
| Candles: cocoa-nut, palm, spermaceti, stearine, and wax . . . . . cwt. | 0 | 14 | 0 |
| ——— tallow . . . . . cwt. | 0 | 4 | 8 |
| Canvas duck . . . . . bolt | 0 | 3 | 0 |
| Canes and sticks . . . . for every 100*l.* value | 10 | 0 | 0 |
| Caps: cloth . . . . . dozen | 0 | 2 | 0 |
| —— woollen . . . . . dozen | 0 | 0 | 8 |
| Carpeting. (*see* woollens.) | | | |
| Carraway seeds . . . . . lb. | 0 | 0 | 1 |
| Carriages: carts and waggons, for every 100*l.* value | 10 | 0 | 0 |
| ——— carriage wheels of all sorts, for every 100*l.* value | 10 | 0 | 0 |
| Casks. (*see* wood.) | | | |
| Cement, Roman . . . . . barrel | 0 | 2 | 6 |
| Chalk . . . . . ton | 0 | 2 | 0 |
| Charcoal, animal and vegetable, for every 100*l.* value | 10 | 0 | 0 |
| Cheese . . . . . cwt. | 0 | 4 | 8 |
| Chocolate and cocoa . . . . . lb. | 0 | 0 | 1 |
| Cider and perry, in bottle . . dozen of 2 gallons | 0 | 1 | 3 |
| Clocks and watches . . . for every 100*l.* value | 10 | 0 | 0 |
| Coals . . . . . | | free | |
| Coal pitch and tar . . . . . | | free | |
| Coin and bullion . . . . . | | free | |
| Confectionery . . . . for every 100*l.* value | 10 | 0 | 0 |
| Copper and composition sheathing: nails and bolts . | | free | |
| ——— wrought of other sorts . . . . lb. | 0 | 0 | 1 |
| Cordage and cables . . . . . | | free | |
| Coffee . . . . . cwt. | 0 | 4 | 8 |
| Corks, for bottling . . . . . gross | 0 | 0 | 3 |
| Corn, grain, meal, flour, viz: barley . . bushel | 0 | 0 | 4 |
| Hulled. (*see* pearl and Scotch barley.) | | | |
| ——— barley meal . . . . . | | free | |
| ——— ..... malt . . . . . bushel | 0 | 0 | 8 |
| ——— beans . . . . . bushel | 0 | 0 | 8 |
| ——— oats . . . . . bushel | 0 | 0 | 4 |
| hulled. (*see* groats or grits.) | | | |
| ——— oatmeal . . . . . | | free | |
| ——— peas . . . . . bushel | 0 | 0 | 8 |
| ——— ..... split . . . . . bushel | 0 | 1 | 3 |
| ——— rye . . . . . | | free | |
| ——— wheat . . . . . | | free | |

| | £ | s. | d. |
|---|---|---|---|
| Corn, &c.: wheat flour | | free | |
| ——— maize . . . . . bushel | 0 | 0 | 3 |
| Cotton manufactures: calicoes or cotton, white or plain, over 36 inches wide . . . yard | 0 | 0 | 0¾ |
| ——— 36 inches and under . . . . yard | 0 | 0 | 0½ |
| ——— printed, checked, stained, or dyed, wide yard | 0 | 0 | 0½ |
| ——— narrow . . . . . yard | 0 | 0 | 0½ |
| ——— dimities, ginghams, nankeens, damasks, diaper, quilting . . . . . yard | 0 | 0 | 1 |
| ——— cotton shawls and handkerchiefs for every 100*l.* value | 10 | 0 | 0 |
| ——— muslins, cambrics, lawns, laces, gauzes, crapes, muslin shawls, and handkerchiefs for every 100*l.* value | 10 | 0 | 0 |
| ——— velvets, velverets, velveteens, and cords yard | 0 | 0 | 2 |
| ——— fustians, jeans, jeanets, &c. . . . yard | 0 | 0 | 1 |
| ——— counterpanes . . . . . each | 0 | 2 | 0 |
| ——— bed quilts . . . . . each | 0 | 0 | 6 |
| ——— lace, and patent net for every 100*l.* value | 10 | 0 | 0 |
| ——— hosiery, stockings . . . dozen pair | 0 | 1 | 0 |
| ——— .... of all other sorts, for every 100*l.* value | 10 | 0 | 0 |
| ——— tapes and small wares, for every 100*l.* value | 10 | 0 | 0 |
| ——— cotton for stitching or sewing . lb. | 0 | 0 | 1½ |
| ——— cotton on reels . . . . . gross | 0 | 0 | 1 |
| ——— twist and yarn . for every 100*l.* value | 10 | 0 | 0 |
| Earthen and china ware . . for every 100*l.* value | 10 | 0 | 0 |
| Engravings . . . . . for every 100*l.* value | 10 | 0 | 0 |
| Fish, dried and pickled . . . . . cwt. | 0 | 2 | 0 |
| Fishing tackle, including nets, lines, and twines for every 100*l.* value | 10 | 0 | 0 |
| Fruit: apples, apricots, peaches, pears, &c., fresh bushel | 0 | 1 | 3 |
| ——— ditto, dried . . . . . lb. | 0 | 0 | 0½ |
| ——— almonds . . . . . lb. | 0 | 0 | 0½ |
| ——— .... shelled . . . . . lb. | 0 | 0 | 1½ |
| ——— currants, dates, nuts, walnuts, filberts, figs, and prunes, dried . . . . . lb. | 0 | 0 | 1 |
| ——— oranges, limes, and lemons, fresh . dozen | 0 | 0 | 2 |
| Glass, crown and sheet . . . . . 100 feet | 0 | 2 | 0 |
| Glasses, looking and mirrors for every 100*l.* value | 10 | 0 | 0 |
| Glue . . . . . lb. | 0 | 0 | 0½ |
| Groats or grits . . . . . cwt. | 0 | 2 | 4 |
| Haberdashery and millinery, not otherwise described for every 100*l.* value | 10 | 0 | 0 |
| Hardware and cutlery, not otherwise described, for every 100*l.* value. | 10 | 0 | 0 |
| Harrows . . . . . | | free | |
| Hats: beaver, castor, and silk . . . . . dozen. | 0 | 12 | 0 |

| | | £ | s. | d. |
|---|---|---|---|---|
| Hats: chip, or willow, felt, leather, and straw | | 0 | 1 | 6 |
| Hay | ton | 0 | 8 | 0 |
| Honey | lb. | 0 | 0 | 1 |
| Hops | lb. | 0 | 0 | 1½ |
| Iron, bar, bolt, rod, sheet, and hoop | ton | 1 | 0 | 0 |
| —— nails | cwt. | 0 | 3 | 0 |
| —— anchors, chains, and chain cables for ships | | | free | |
| —— chain | ton | 2 | 0 | 0 |
| —— hollow ware | ton | 2 | 0 | 0 |
| —— not otherwise described | for every 100*l.* value | 10 | 0 | 0 |
| Jewellery, not otherwise described | for every 100*l.* value | 10 | 0 | 0 |
| Juice of lemons and limes | gallon | 0 | 0 | 9 |
| Junk | | | free | |
| Lard | lb. | 0 | 0 | 0½ |
| Lead, manufactured | cwt. | 0 | 2 | 0 |
| —— black, red, and white | cwt. | 0 | 3 | 0 |
| Leather, sole | cwt. | 0 | 7 | 0 |
| —— kip and calf | lb. | 0 | 0 | 1½ |
| —— basils | dozen | 0 | 0 | 9 |
| —— kangaroo | dozen | 0 | 3 | 0 |
| —— all other sorts | for every 100*l.* value | 10 | 0 | 0 |
| Linen manufactures, white or plain | yard | 0 | 0 | 1 |
| —— checked, striped, printed, stained or dyed | yard | 0 | 0 | 1 |
| —— cambrics and lawns | yard | 0 | 0 | 2 |
| —— damask and diaper | yard | 0 | 0 | 1½ |
| —— sail cloth and sails | | | free | |
| —— ticking | yard | 0 | 0 | 0½ |
| —— hosiery; viz., stockings | dozen pair | 0 | 1 | 0 |
| —— all other sorts | for every 100*l.* value | 10 | 0 | 0 |
| —— tape and small wares | for every 100*l.* value | 10 | 0 | 0 |
| —— thread for stitching or sewing | lb. | 0 | 0 | 2 |
| —— yarn | lb. | 0 | 0 | 1 |
| Litharge of lead | cwt. | 0 | 3 | 0 |
| Macaroni and vermicelli | lb. | 0 | 0 | 2 |
| Machines, thrashing, winnowing, and draining | | | free | |
| Machinery for mills | | | free | |
| Matches, lucifer or congreve | gross | 0 | 0 | 8 |
| —— vestas | gross | 0 | 1 | 6 |
| Molasses | cwt. | 0 | 1 | 2 |
| Musical instruments | for every 100*l.* value | 10 | 0 | 0 |
| Mustard, in bulk | lb. | 0 | 0 | 1 |
| —— in 1 lb. bottles | dozen | 0 | 1 | 6 |
| —— in ½ lb bottles | dozen | 0 | 0 | 9 |
| Mutton, salted | cwt. | 0 | 2 | 0 |
| Oakum | | | free | |
| Oil cloth | square yard | 0 | 0 | 3 |
| Oil, cocoa-nut, linseed, rape-seed, hemp-seed, neat's foot | gallon | 0 | 0 | 4 |

| | £ | s. | d. |
|---|---|---|---|
| Oil: olive, castor, and unenumerated vegetable, gallon | 0 | 2 | 0 |
| —— oil, blubber, and bone, the produce of fish, or creatures living in the sea | | free | |
| —— of turpentine . . . . . gallon | 0 | 0 | 6 |
| Paints . . . . . cwt. | 0 | 3 | 0 |
| Painters' and dyers' colours and materials, not otherwise described . . for every 100*l.* value | 10 | 0 | 0 |
| Paper, brown, wrapping, or blotting . . . . cwt. | 0 | 4 | 0 |
| —— printing and cartridge . . . . cwt. | 0 | 7 | 0 |
| —— writing . . . . . lb. | 0 | 0 | 1 |
| —— paper hangings . . . . . dozen yards | 0 | 0 | 1 |
| Parchment and vellum. . . . . skin | 0 | 0 | 2 |
| Perfumery of all sorts . . . for every 100*l.* value | 10 | 0 | 0 |
| Perry (*see* cider). | | | |
| Pickles and sauces, in quart bottles . . . dozen | 0 | 1 | 6 |
| —— in pint bottles . . . . . dozen | 0 | 0 | 9 |
| —— in ½ pint bottles and smaller bottles . dozen | 0 | 0 | 6 |
| Pitch . . . . . | | free | |
| Plants, bulbs, trees and seeds . . . . . | | free | |
| Ploughs . . . . . | | free | |
| Pork, salted . . . . . barrel. | 0 | 5 | 0 |
| Rice . . . . . cwt. | 0 | 2 | 0 |
| Rosin . . . . . barrel. | 0 | 2 | 0 |
| Saddlery and harness . . . . for every 100*l.* value. | 10 | 0 | 0 |
| Sago . . . . . cwt. | 0 | 3 | 6 |
| Salt, coarse . . . . . ton | 0 | 6 | 0 |
| —— fine . . . . . ton | 0 | 10 | 0 |
| Saltpetre . . . . . cwt. | 0 | 3 | 6 |
| Silk manufactures, silks and satins . . . . yard | 0 | 0 | 6 |
| —— hosiery, viz., stockings . . . . dozen pairs | 0 | 5 | 0 |
| —— not otherwise described . . for every 100*l.* value | 10 | 0 | 0 |
| —— stuffs, ribbons, lace, fringe, trimmings, &c. for every 100*l.* value. | 10 | 0 | 0 |
| —— sewing silk . . . . . lb. | 0 | 1 | 0 |
| —— twist and yarn . . . . . lb. | 0 | 1 | 6 |
| —— stockings of silk and cotton . . . dozen pairs | 0 | 2 | 0 |
| —— stockings of silk and linen . . . . dozen pairs | 0 | 2 | 0 |
| —— stockings of silk and worsted . . dozen pairs. | 0 | 2 | 0 |
| —— velvet . . . . . yard. | 0 | 1 | 6 |
| Slates (*see* stones): in frame . . . . . dozen | 0 | 0 | 9 |
| Slops: trousers, moleskin and tweed . . . . pair | 0 | 0 | 4 |
| Shirts, blue and red serge . . . . . dozen | 0 | 4 | 0 |
| —— regatta and cotton, striped . . dozen | 0 | 1 | 6 |
| —— white. . . . . dozen | 0 | 2 | 0 |
| Soap, common . . . . . cwt. | 0 | 3 | 0 |
| —— fancy . . . . . cwt. | 0 | 6 | 0 |
| Spades and shovels . . . . . dozen | 0 | 3 | 0 |
| Specimens, illustrative of natural history . | | free | |
| Spices: cassia, cinnamon, cloves, mace, pimento, and nutmegs . . . . . lb. | 0 | 0 | 6 |

| | | £ | s. | d. |
|---|---|---|---|---|
| Spices: ginger | lb. | 0 | 0 | 1 |
| ——— pepper, red or Cayenne | lb. | 0 | 0 | 1 |
| ——— ..... black and white | lb. | 0 | 0 | 1 |
| Spirits of tar | gallon | 0 | 0 | 6 |
| ——— turpentine | gallon | 0 | 0 | 6 |
| ——— brandy, gin, rum, and whiskey | gallon | 0 | 6 | 0 |
| Scotch and pearl barley | cwt. | 0 | 2 | 4 |
| Starch | cwt. | 0 | 4 | 8 |
| Stationery, not otherwise described | for every 100*l.* value | 10 | 0 | 0 |
| Steel | cwt. | 0 | 4 | 8 |
| Stones: hearth, flag and slab | ton | 0 | 5 | 0 |
| ——— grindstones | foot | 0 | 0 | 8 |
| ——— slates, ladies' | 1,000 | 0 | 10 | 0 |
| ——— ..... countess and duchess | 1,000 | 0 | 15 | 0 |
| Stone-blue | lb. | 0 | 0 | 1 |
| Sugar, refined, loaf, crushed, and candy | cwt. | 0 | 4 | 8 |
| ——— raw | cwt. | 0 | 2 | 4 |
| Syrup, in bottles | dozen | 0 | 1 | 6 |
| Tapioca | cwt. | 0 | 4 | 0 |
| Tar | | | free | |
| Tea | lb. | 0 | 0 | 2 |
| Tin, in plates | cwt. | 0 | 3 | 0 |
| ——— block | lb. | 0 | 0 | 1 |
| ——— ware | for every 100*l.* value | 10 | 0 | 0 |
| Tobacco, cigars and snuffs | lb. | 0 | 2 | 0 |
| ——— manufactured | lb. | 0 | 1 | 0 |
| ——— unmanufactured | lb. | 0 | 0 | 9 |
| ——— stems | lb. | 0 | 0 | 9 |
| ——— for sheepwash (1) | | | free | |
| Tobacco pipes: common clay | gross | 0 | 0 | 4 |
| ——— other sorts not described | for every 100*l.* value | 10 | 0 | 0 |
| Tongues | barrel | 0 | 5 | 0 |
| Toys | for every 100*l.* value | 10 | 0 | 0 |
| Treacle (*see* molasses) | | | | |
| Turpentine (*see* oil or spirits of) | | | | |
| Twine (except sewing twine) | lb. | 0 | 0 | 1 |
| Varnish | for every 100*l.* value | 10 | 0 | 0 |
| Vinegar | gallon | 0 | 0 | 2 |
| Watches (*see* clocks and watches | | | | |
| Wines, in cask | gallon | 0 | 1 | 6 |
| ——— bottled | dozen of two gallons | 0 | 5 | 0 |
| Wood. board, plank, and scantling | 100 feet | 0 | 1 | 0 |
| ——— cedar | 100 feet | 0 | 2 | 0 |
| ——— casks, empty | | | free | |
| ——— handspikes, masts, yards, bowsprits, oars, trenails, or trunnels | | | free | |

(1) Subject to its being rendered unfit for human consumption, and be only admitted free under such regulations and restrictions as may from time to time be made in that behalf by his Excellency the Governor.

| | | £ | s. | d. |
|---|---|---|---|---|
| Wood, Shingles and laths | 1,000 | 0 | 1 | 0 |
| —— palings | 1,000 | 0 | 10 | 0 |
| Wooden ware | for every 100*l.* value | 10 | 0 | 0 |
| Wool, unmanufactured | | free | | |
| Woollen manufactures: cloths, broad | yard | 0 | 1 | 3 |
| —— kerseymere | yard | 0 | 0 | 8 |
| —— baizes of all sorts | yard | 0 | 0 | 3 |
| —— pilot and flushing | yard | 0 | 0 | 4 |
| —— flannel | yard | 0 | 0 | 1 |
| —— tweeds | yard | 0 | 0 | 3 |
| —— blankets | pair | 0 | 2 | 0 |
| —— blanketing | yard | 0 | 0 | 9 |
| —— carpets and carpeting | yard | 0 | 0 | 3 |
| —— rugs or coverlets for beds | each | 0 | 0 | 4 |
| —— stuffs, woollen or worsted | for every 100*l.* value | 10 | 0 | 0 |
| —— hosiery, viz., stockings | dozen pairs | 0 | 1 | 0 |
| —— all other sorts | for every 100*l.* value | 10 | 0 | 0 |
| —— tapes and small wares | for every 100*l.* value | 10 | 0 | 0 |
| —— woollen or worsted yarn | yard | 0 | 0 | 0 ½ |
| Woolpacks | each | 0 | 0 | 6 |
| Zinc | cwt. | 0 | 3 | 6 |
| All goods, wares, and merchandise, not otherwise enumerated | for every 100*l.* value | 10 | 0 | 0 |

## Eastern and other Colonies.

### 1.—Ceylon.

| | | £ | s. | d. |
|---|---|---|---|---|
| Arms and ammunition: guns and rifles | each | 0 | 5 | 0 |
| —— pistols | pair | 0 | 5 | 0 |
| —— gunpowder | lb. | 0 | 0 | 4 |
| —— shot | cwt. | 0 | 1 | 6 |
| Bacon, butter, cheese, and hams | cwt. | 0 | 6 | 0 |
| Beef and pork | cwt. | 0 | 2 | 6 |
| Beer, ale, and porter, and all other malt liquors: in wood | gallon | 0 | 0 | 3 |
| —— in bottles | gallon | 0 | 0 | 4 |
| Fish, dried or salted, and fins and skins, the produce of creatures being in the sea | cwt. | 0 | 1 | 0 |
| Flour (wheat) | cwt. | 0 | 2 | 0 |
| Hops | cwt. | 0 | 6 | 0 |
| Jagghery or palm sugar, not equal in quality to brown or Muscovado sugar | cwt. | 0 | 1 | 0 |
| Malt | bushel | 0 | 0 | 4 |
| Metals; brass sheets | cwt. | 0 | 6 | 0 |

| | | £ | s. | d. |
|---|---|---|---|---|
| METALS, continued: | | | | |
| ——— copper sheathing and nails | cwt. | 0 | 6 | 0 |
| ——— iron, bar | ton | 0 | 7 | 0 |
| ——— .... corrugated | ton | 0 | 14 | 0 |
| ——— .... galvanised | ton | 1 | 10 | 0 |
| ——— .... hoop | ton | 0 | 10 | 0 |
| ——— .... pig | ton | 0 | 5 | 0 |
| ——— .... rod | ton | 0 | 8 | 0 |
| ——— .... sheet | ton | 0 | 10 | 0 |
| ——— lead, sheet | ton | 1 | 0 | 0 |
| ——— spelter and zinc | ton | 0 | 18 | 0 |
| ——— steel | ton | 0 | 18 | 0 |
| Opium | lb. | 0 | 1 | 0 |
| Paddy | bushel | 0 | 0 | 3 |
| Pitch, rosin, or tar | barrel | 0 | 1 | 0 |
| Rice, wheat, grain, peas, beans, and other grain (except paddy) | bushel | 0 | 0 | 7 |
| Saltpetre | cwt. | 0 | 1 | 0 |
| Spirits and cordials | gallon | 0 | 5 | 0 |
| Sugar: refined, and candy | cwt. | 0 | 5 | 0 |
| ——— unrefined | cwt. | 0 | 2 | 6 |
| Tea | lb. | 0 | 0 | 6 |
| Tobacco: manufactured | cwt. | 1 | 0 | 0 |
| ——— unmanufactured | cwt. | 0 | 10 | 0 |
| ——— cigars and snuff | lb. | 0 | 0 | 8 |
| Wine: in wood | gallon | 0 | 1 | 6 |
| ——— in bottles | gallon | 0 | 2 | 6 |
| Goods, wares, and merchandise, not otherwise charged with duty or prohibited, and not comprised in the Table of Exemptions hereinafter set forth | for every 100*l.* value | 5 | 0 | 0 |

*Table of Exemptions.*

Books and maps, printed; bullion, coin, pearls, and precious stones; coal, coke, and patent fuel; cocoa nut oil; coffee; coir yarn, rope, twine, and strands; copperah; cotton wool; cowries, and other shells; fruit, not in any way preserved; ground nuts, gingely seed, and linseed; horses, mules, asses, and all other live stock; ice; manures; pepper, black; regimental clothing, necessaries and accoutrements imported for the use of H. M.'s land and sea forces; seeds intended for agricultural and horticultural purposes, including plants; specimens, illustrative of natural *history*; tanks, iron; whale oil.

## 2.—HONG KONG.

Hong Kong being a free port, no duties are levied on goods, either imported into or exported from this Colony.

THE CHANNEL ISLANDS AND BRITISH POSSESSIONS ABROAD.

*Prohibited Goods not to be shipped from the Channel Isles to the United Kingdom.*—If in the Channel Islands any goods, the importation of which into the United Kingdom is prohibited or any goods in any packages, or in any manner in which the same cannot be legally imported into the United Kingdom, shall be shipped or brought to any wharf or other place to be shipped on board any ship clearing for the United Kingdom, such goods shall be forfeited; and any person knowingly concerned therein, shall forfeit 100*l.*, or treble the value of the goods.—18 & 19 Vict. cap. 96, s. 20.

*Reward to Officers for seizures in the Channel Islands.*—Where any seizures of tobacco or spirits shall be made in the Channel Islands, or within one league of the coast thereof, by any officer of customs, or person employed for the prevention of smuggling; it shall be lawful for the commissioners of the customs to allow to such officer or person, such reward beyond the sum directed by the 184th section of the "Customs Consolidation Act, 1853," as the said commissioners may deem advisable, not exceeding the sum of £5.—S. 21.

*Spirits from and to the Channel Islands, in ships of less than 50 tons, and casks of 20 gallons, forfeited.—Exceptions.*—No spirits (except rum of the British plantations) shall be imported into, or exported from, the Channel Islands, or be removed from one to another of the said islands, or be carried coastwise from one part to another thereof, or shall be shipped in any ship of less burden than 50 tons, nor in any cask or other vessel of less contents than 20 gallons; and all spirits imported or exported, &c. contrary hereto, shall be forfeited, together with the ship, and any boat carrying the same. But nothing herein contained shall extend to spirits imported in any such ship in glass bottles as part of the cargo, nor to spirits really intended for the use of the seamen and passengers during their voyage, and not more in quantity than is necessary for that purpose; nor to any warehoused goods exported from the United Kingdom in ships of not less than 40 tons burden, being regular traders to those islands; nor to any boat of less burden than 10 tons, for having on board at any one time foreign spirits of the quantity of 10 gallons or under; such boat having a licence for the purpose of being employed in carrying goods for the Island of Sark, which licence such officer of Customs is hereby required to grant without fee or reward; but if any such boat shall have on board at any one

time a greater quantity of spirits than 10 gallons, unless in casks or packages of the size and contents of 20 gallons at the least, such spirits and boat shall be forfeited.—S. 19.

*Tobacco may be imported into Channel Islands in packages of the same weight as may be imported into the United Kingdom.*—No tobacco, cigars, or snuff shall be imported into the Channel Islands, or be carried from one to another of the said islands, or from one to another part thereof, unless in ships of not less than 50 tons burden, except from the United Kingdom, in ships of not less than 40 tons burden, regularly trading from thence to those islands, nor unless in packages of the same weight as may be imported into the United Kingdom, nor unless the provisions under which such goods may be legally imported into the United Kingdom are complied with. —S. 18.

*Certificate of production of goods in Guernsey, &c.*—Any person about to export from the Channel Islands to the United Kingdom, or to any of the B. P. in America or the Mauritius, goods the growth or produce of those islands; or goods manufactured from materials which were the growth or produce thereof; or of the United Kingdom; or of materials duty-free in the United Kingdom; or whereupon the duty has been there paid, and not drawn back, may go before any magistrate of such island, and make declaration that the goods are of such growth, produce, or manufacture, and the magistrate shall sign the declaration; and thereupon the governor of the island, upon the delivery of such declaration, shall grant a certificate of the proof contained in such declaration, stating the ship in which, and the port to which, the goods are to be exported.—16 & 17 Vict. cap. 107, s. 180.

*Ships not to sail from Channel Islands without Clearance —Forfeiture.*—No ship or boat belonging wholly or in part to Her Majesty's subjects shall sail from the Channel Islands without a clearance, whether in ballast or having a cargo; and if with cargo, the master shall give bond in double the value thereof for its due landing at the port for which such ship or boat clears; and every such ship or boat not having such clearance, or which, having a clearance for her cargo, shall be found light, or to have discharged any part thereof before arrival at the destination specified in the clearance, shall be forfeited.—S. 205.

*Absolute prohibitions.*—Gunpowder, ammunition, arms, or utensils of war, except from the United Kingdom or any B. P., and base or counterfeit coin, are absolutely prohibited to be imported into the B. P. in America and the Mauritius.

*Restrictions.—Rum may be imported into B. P. in the West*

*Indies, South America, and the Mauritius, in certain cases.*—Rum, the produce or manufacture of any B. P. within the limits of the E. I. Co's. charter (except as hereinafter provided,) or being of foreign produce or manufacture, is prohibited to be brought into any B. P. in South America, the West Indies, (the Bahama or Bermuda Islands not included,) (1) or into the Mauritius, except to be warehoused for exportation only; and may also by Order in Council be prohibited to be imported into the Bahama and Bermuda Islands. But it shall be lawful to import into any B. P. in the West Indies, and South America, and into the Mauritius, Rum the produce of any B.P. within the limits of the E.I.Co s. charter into which the importation of rum, the produce of a foreign country, or of a B. P. into which foreign Rum may be imported, has been prohibited; but no such Rum shall be so entered unless the master of the importing ship deliver a certificate of origin, certifying that a certificate had been received from the Collector of the Land or Customs' revenue, that it was the produce of the district, and that the importation of foreign Rum, or Rum the growth of a B. P. into which foreign Rum can be legally imported, is prohibited; and the master shall make declaration that such certificate was received by him at the place where the goods were taken on board, and that they are the goods therein-mentioned. —S. 159.

*Rum though British, deemed foreign in certain cases.*—Rum (although the same may be of British plantations) exported from any of the B. P. in America into which like goods of foreign production may be imported, upon subsequent importation from thence into the B. P. in America or the Mauritius into which such goods, being of foreign production, cannot be legally imported, or into the United Kingdom, shall be deemed of foreign production, and liable to the same duties or forfeitures as articles of the like description of foreign production, unless the same shall have been duly warehoused, and exported direct to such other B. P., or to the United Kingdom.—S. 162.

*Coasting Trade of the British Possessions.*—No goods or passengers shall be carried from one part to another of any B. P. in Asia, Africa, or America, except in British ships. (2) —S. 163.

(1) The islands in the bay of Honduras, called "The Bay Islands," to be excluded to the same extent.—18 & 19 Vict. cap. 122, s. 17.

(2) Whereas an address has been presented to her Majesty by the Legislative Council and the House of Assembly of the Cape of Good Hope, praying her Majesty to authorise and permit the conveyance of goods and passengers from one part of that colony to any other part of the same in other than British vessels.

Now, therefore, her Majesty, by and with the advice of her Privy Council,

*Captains of ships not to sail without Certificate from clearing Officer that no part of the Cargo is placed on Deck.*—Before any clearing officer permits a ship laden with wood goods to clear from any British port in North America or the settlement of Honduras for any port in the United Kingdom, after the 1st of September or before the 1st of May in any year, he shall ascertain that the whole cargo is below deck, and give the master a certificate to that effect; and no ship so laden shall sail from any of the ports aforesaid for the United Kingdom at such time until the master has obtained such certificate. No master of any ship in respect of which such certificate has been obtained, shall permit any part of the cargo to remain on deck until such ship has arrived at the port of her destination; but if, in consequence of the springing a leak or of other damage received or apprehended during the voyage, the master considers it necessary to remove any portion of the cargo upon deck, he may cause to be removed there so much of the cargo, and permit the same to remain for such time as he considers expedient; the store spars or other articles necessary for the ship's use are not to be taken to be cargo for the purposes of this Act. But if the master of any ship for which such certificate is required sails or attempts to sail without having obtained the same, or permits any part of the cargo to be upon the deck, save in the cases in which the same is not hereby forbidden, he shall for every offence forfeit any sum not exceeding 100*l*.—S. 170 to 172.

*Dues in Canada on American Boats to be the same as in America on British Boats.*—The same tonnage duties shall be paid upon ships or boats of the United States of America importing goods into Upper or Lower Canada as are or may be payable at the same time in the United States of America on British craft entering the harbours of the State from whence such goods shall have been imported.—S. 173.

*Certain produce of the State of Maine to be treated as produce of New Brunswick.*—The treaty concluded between Her Majesty and the United States of America, on the 9th of August, 1842, stipulates that the produce of the forest, or of agriculture, not being manufactured, grown in those parts of the State of Maine watered by the river Saint John or its tributaries, shall have free access through the said river from the seaport at the mouth round the falls, either by boats or

and in virtue of the authority committed to her, doth order, and it is hereby ordered, that from and after the day of the date of this order, goods and passengers may be conveyed from any one part of the colony of the Cape of Good Hope to any part thereof in other than British ships.

(Signed) C. Grenville.

At the Court at Windsor, the 7th day of December, 1855.

other conveyance, and that when within the province of New Brunswick, the said produce shall be dealt with as the produce of New Brunswick; provided, that in all cases in which certificates of production and of clearance would be required in respect thereof, similar certificates shall be required, and shall state the goods to be the produce of those parts of the State of Maine watered by the river Saint John or its tributaries.—S. 174.

*Certificate of Production for Spirits.—Declarations of grower, exporter, and master, also as to certificate of production on re-exportation.*—Before any Spirits shall be shipped for exportation in any B. P. in America, or the Island of Mauritius, as the produce of either possession, the proprietor of the estate, or his agent, shall make declaration in writing that such goods are the produce thereof; and if any justice of the peace or officer shall subscribe his name to any writing purporting to be such a declaration, unless the person purporting to make it shall actually appear before him, and declare to the truth of the same, such justice of the peace or officer shall forfeit for such offence the sum of 50*l.*, and the person entering and shipping the goods shall deliver such declaration to the officer of Customs, and shall make declaration before him that the goods to be shipped are the same as mentioned in such first declaration; and the master shall, before clearance, make declaration that the goods are those mentioned in such first declaration, to the best of his knowledge and belief. And before any spirits shall be shipped as being the produce of some other such possession, the exporter in the entry outwards shall state the place of production, and refer to the entry inwards and landing of such goods, and make a declaration to the identity of the same. S. 176 & 177.

*Certificate of production of Colonial Wine.*—The shipper of colonial wine for exportation may go before the chief officer of Customs, and make declaration that the wine was really and *bonâ fide* the produce of such B. P.; and the officer is hereby required to grant a certificate thereof, stating the name and destination of the ship in which the wine is to be exported.(1)—S. 179.

(1) The imposition of imperial duties in the British Possessions abroad has been abolished, and the collection of their local imposts is now regulated by Colonial acts and ordinances, subject only to approval and confirmation by the home government, and to the comprehensive provision which declares null and void all local colonial acts, bye-laws, or customs that are repugnant to the imperial laws relating to the customs, trade, and navigation. The office of collector of imperial duties is obsolete—the Crown officers in the Possessions abroad being now denominated Comptrollers of Customs and Navigation.

# THE MERCHANT SHIPPING ACT.(1)

(17 & 18 Vict. cap. 104, & 18 & 19 Vict. cap. 91.)

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*Sections* 1 *to* 12 *contain interpretation clauses, and the functions of the Board of Trade, under whose superintendence the provisions of this Act, and of all other Acts relating to merchant ships and seamen, save such Acts as relate to the revenue, are to be carried into execution.*

*Officers may inspect Documents and muster Crews.*—Every officer of the Board of Trade, every commissioned officer of any of Her Majesty's ships on full pay, every British consular officer, the Registrar General of Seamen and his assistant, every chief officer of Customs, and every shipping master, may, in cases where he has reason to suspect the provisions of this Act are not complied with, exercise the following powers; viz.:—

He may require the owner, master, or any of the crew of a British ship to produce any official log books, or other documents relating to such crew in their possession or control: may require any such master to produce a list of all persons on board his ship, and take copies of such official log books, or documents: may muster the crew of any such ship: may summon the master to appear and give any explanation concerning such ship, her crew, or the said official log books or documents: any person refusing such demand shall, for each offence, incur a penalty not exceeding £10.—S. 13.

*Board of Trade may appoint Inspectors.*—The Board of Trade may, whenever it seems expedient, appoint an inspector to report upon the following matters; viz.:

1. Upon the nature and cause of accident or damage which any ship has sustained or caused, or is alleged to have sustained or caused:

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(1) This Act is divided into eleven parts:—Part 1, relates to the Board of Trade and its general functions.—2. To the registry, ownership, and measurement of British ships.—3. To masters and seamen.—4. To safety and prevention of accidents.—5. To pilotage.—6. To lighthouses.—7. To the mercantile marine fund.—8. To wrecks, casualties and salvage—9. To liability of shipowners.—10. To legal procedure, and 11 to miscellaneous matters. Such portions only of the said Act as are embraced in Parts 1, 2, 4 and 8, are herein published.

2. Whether the provisions of this Act, or any regulations made by virtue thereof, have been complied with:
3. Whether the hull and machinery of any steam ship are sufficient and in good condition.—S. 14.

*Powers of Inspectors.*—Every such inspector shall have the following powers; viz.:—

1. He may go on board any ship, and inspect the same, or any of the machinery, boats, equipments or articles on board to which the provisions of this Act apply, not unnecessarily detaining or delaying her from proceeding on any voyage:
2. He may enter and inspect any premises the entry or inspection of which may be requisite for the purpose of the report which he is directed to make:
3. He may, by summons under his hand, require the attendance of all such persons as he thinks fit to call before him and examine for such purpose, and may require answers to any inquiries he may make:
4. He may require and enforce the production of all books, papers, or documents which he considers important for such purpose:
5. He may administer oaths, or may require every person examined by him to make and subscribe a declaration of the truth of the statements made by him in his examination.

Every witness so summoned, shall be allowed such expenses as would be allowed to any witness attending on subpœna to give evidence before any court of record. Every person refusing to attend, on tender of his expenses, shall incur a penalty not exceeding £10.—S. 15.

## BRITISH SHIPS: THEIR OWNERSHIP, MEASUREMENT, AND REGISTRY.

[APPLICABLE TO THE WHOLE OF HER MAJESTY'S DOMINIONS.]

*Description and Ownership of British Ships.*—No ship shall be deemed to be a *British Ship*, unless she belongs wholly to owners of the following description; viz.:—

1. Natural born British subjects:

   Provided that no natural born subject, who has taken the oath of allegiance to any foreign Sovereign or State, shall be entitled to be such owner, unless subsequently to taking such oath he has taken the oath of allegiance to Her Majesty; and is, and continues to be, during the whole period of his so being an owner, resident in some place within Her Majesty's dominions; or, if not so resi-

dent, member of a British factory, or partner in a house actually carrying on business in the United Kingdom, or some other place within Her Majesty's dominions:

2. Persons made denizens by letters of denization, or naturalized by or pursuant to any Act of the legislature, or by any Act or ordinance of the legislative authority in any British possession:

   Provided that such persons continue to be during the whole period of their being owners, resident in some place within H. M. dominions; or if not so resident, members of a British factory, or partners in a house actually carrying on business in the United Kingdom, or in some place within H. M. dominions, and have taken the oath of allegiance subsequently to the period of their being so made denizens or naturalized:

3. Bodies corporate established under, subject to the laws of, and having their principal place of business in the United Kingdom or some British possession.—S. 18.

*British Ships must be Registered.*—Every *British Ship* must be Registered, as follows, except

1. Ships duly registered before this Act comes into operation:
2. Ships not exceeding 15 tons burden, employed solely in navigation on the rivers or coasts of the United Kingdom; or on the rivers and coasts of some British possession within which the managing owners of such ships are resident:
3. Ships not exceeding 30 tons burden, not having a whole or fixed deck; and employed solely in fishing, or trading coastwise, on the shores of Newfoundland or parts adjacent thereto, or in the Gulf of St. Lawrence; or, on such portion of the coasts of Canada, Nova Scotia, or New Brunswick as lie bordering on such Gulf:

And no ship required to be registered shall, unless registered, be recognized as a British ship; and no officer of Customs shall grant a clearance or transire to any such ship for the purpose of enabling her to proceed to sea as a British ship, unless the master, being required so to do, produces to him such certificate of registry as is herein-after mentioned; and if such ship attempts to proceed to sea as a British ship without such clearance or transire, such officer may detain such ship until such certificate is produced.—S. 19.

*Measurement of Tonnage.* RULE 1.—Throughout the following rules the tonnage deck shall be taken to be the upper deck in ships which have less than three decks, and to be the second deck from below in all other ships; and in carrying such rules into effect, all measurements shall be taken in feet and deci-

mal fractions of feet. The tonnage of every ship to be registered, (with the exceptions mentioned in the next section,) shall, previously to her being registered, be ascertained by the following rule; and the tonnage of every ship to which such rule can be applied, whether she is about to be registered or not, shall be ascertained thereby:

1. Measure the length of the ship in a straight line along the upper side of the tonnage deck, from the inside of the inner plank (average thickness) at the side of the stem, to the inside of the midship stern timber or plank there, as the case may be; (average thickness;) deducting from this length what is due to the rake of the bow in the thickness of the deck, and what is due to the rake of the stern timber in the thickness of the deck, and also what is due to the rake of the stern timber in one third of the round of the beam; divide the length so taken into the number of equal parts required by the following table:—

Ships of which the tonnage deck is—

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Class 1 | | 50ft. | long or under, | | into | 4 | equal parts. |
| „ 2 | above | 50 | „ | and not ex. | 120 | 6 | „ |
| „ 3 | „ | 120 | „ | „ | 180 | 8 | „ |
| „ 4 | „ | 180 | „ | „ | 225 | 10 | „ |
| „ 5 | „ | 225 | „ | „ | | 12 | „ |

2. Then, the hold being first sufficiently cleared to admit of the required depths and breadths being properly taken, find the transverse area of such ship at each point of division of the length as follows:—Measure the depth at each point of division, from a point at a distance of ⅓rd of the round of the beam below such deck; or, in case of a break, below a line stretched in continuation thereof, to the upper side of the floor timber at the inside of the limber strake; then, if the depth at the midship division of the length do not exceed 16 feet, divide each depth into 4 equal parts; then measure the inside horizontal breadth at each of the 3 points of division, and also at the upper and lower points of the depth, extending each measurement to the average thickness of that part of the ceiling which is between the points of measurement; number these breadths from above (*i.e.* numbering the upper breadth one, and so on down to the lowest breadth); multiply the 2nd and 4th by 4, and the 3rd by 2; add these products together, and to the sum add the 1st breadth and the 5th; multiply the quantity thus obtained by ⅓rd of the common interval between the breadths, and the product shall be deemed the transverse area; but if the midship depth exceed 16 feet, divide each depth into 6 equal parts instead of 4, and measure as before directed

the horizontal breadths at the 5 points of division, and also at the upper and lower points of the depth; number them from above as before, multiply the 2nd, 4th, and 6th by 4, and the 3rd and 5th by 2; add these products together, and to the sum add the 1st breadth and the 7th; multiply the quantity thus obtained by ⅓rd of the common interval between the breadths, and the product shall be deemed the transverse area:

3. Having thus ascertained the transverse area at each point of the division of the length of the ship, as required by the above table, proceed to ascertain the register tonnage of the ship in the following manner:—Number the areas successively 1, 2, 3, &c., No. 1 being at the extreme limit of the length at the bow, and the last No. at the extreme limit of the length at the stern; then, whether the length be divided according to the table into 4 or 12 parts as in classes 1 and 5, or any intermediate number as in classes 2, 3, and 4, multiply the second and every even numbered area by 4, and the third and every odd numbered area (except the first and last) by 2; add these products together, and to the sum add the first and last if they yield anything; multiply the quantity thus obtained by ⅓rd of the common interval between the areas, and the product will be the cubical contents of the space under the tonnage deck; divide this product by 100, and the quotient being the tonnage under the tonnage deck shall be deemed to be the register tonnage, subject to the additions and deductions herein-after mentioned:

4. If there be a break, a poop, or any other permanent closed-in space on the upper deck, the tonnage of such space shall be ascertained as follows:—Measure the internal mean length of such space in feet, and divide it into 2 equal parts; measure at the middle of its height 3 inside breadths, namely one at each end and the other at the middle of the length; then to the sum of the end breadths add 4 times the middle breadth, and multiply the whole sum by ⅓rd of the common interval between the breadths; the product will give the mean horizontal area of such space; then measure the mean height, and multiply by it the mean horizontal area; divide the product by 100, and the quotient shall be deemed to be the tonnage of such space, and shall be added to the tonnage under the tonnage deck, subject to the following provisoes; 1stly, that nothing shall be added for a closed-in space solely appropriated to the berthing of the crew, unless it exceeds $\frac{1}{10}$th of the remaining tonnage, and in case of such excess, the excess only shall be added; and, 2ndly,

that nothing shall be added in respect of any building erected for the shelter of deck passengers, and approved by the Board of Trade:

5. If the ship has a 3rd deck, commonly called a spar deck, the tonnage of the space between it and the tonnage deck shall be ascertained as follows:—Measure in feet the inside length of the space at the middle of its height from the plank at the side of the stem to the lining on the timbers at the stern, and divide the length into the same number of equal parts into which the length of the tonnage deck is divided as above; measure (also at the middle of its height) the inside breadth of the space at each of the points of division, also the breadth of the stem and the breadth at the stern; number them successively 1, 2, 3, &c., commencing at the stem; multiply the 2nd and all the other even numbered breadths by 4, and the 3rd and all the other odd numbered breadths (except the first and last) by 2; to the sum of these products add the first and last breadths; multiply the whole sum by ⅓rd of the common interval between the breadths, and the result will give in superficial feet the mean horizontal area of such space; measure the mean height of such space, and multiply by it the mean horizontal area, and the product will be the cubical contents; divide this product by 100, and the quotient shall be deemed to be the tonnage of such space, and shall be added to the other tonnage of the ship; and if the ship has more than 3 decks, the tonnage of each space between decks above the tonnage deck shall be similarly ascertained and be added to the tonnage of the ship.—S. 20 & 21.

Rule 2.—Ships—which, requiring to be measured for any purpose other than registry, have cargo on board,—and ships which, requiring to be measured for the purpose of registry, cannot be measured by the above rule, shall be measured by the following rule: (1)

1. Measure the length on the upper deck, from the outside of the outer plank at the stem to the aftside of the stern post, deducting therefrom the distance between the aftside of the stern post and the rabbet of the stern post at the point where the counter plank crosses it; measure also the great-

(1) The owner of any ship measured under Rule 2 may, at any subsequent period apply to the Commissioners of Customs to have the said ship re-measured under Rule 1, and the said Commissioners may thereupon, and upon payment of such fee not exceeding 7*s.* 6*d.* for each transverse section as they may authorize, direct the said ship to be re-measured accordingly, and the number denoting the register tonnage shall be altered accordingly. —18 & 19, Vict cap. 91. s. 14.

est breadth of the ship to the outside of the outer planking or wales, and then, having first marked on the outside of the ship on both sides thereof the height of the upper deck at the ship's sides, girt the ship at the greatest breadth in a direction perpendicular to the keel, from the height so marked on the outside of the ship on the one side to the height so marked on the other side, by passing a chain under the keel; to half the girth thus taken, add half the main breadth; square the sum; multiply the result by the length of the ship so taken; then multiply this product by the factor ·0018 for ships built of wood, and by ·0021 for ships built of iron, and the product shall be deemed the register tonnage of the ship, subject to the following additions and deductions:

2. If there be a break, a poop, or other closed-in space on the upper deck, the tonnage of such space shall be ascertained by multiplying together the mean length, breadth, and depth of such space, and dividing the product by 100, and the quotient so obtained shall be deemed to be the tonnage of such space, and shall, subject to the deduction for a closed-in space appropriated to the crew, as mentioned in Rule 1, be added to the tonnage of the ship so ascertained.

RULE 3.—In every ship propelled by steam or other power requiring engine room, *an allowance shall be made for the space occupied by the propelling power*, and the amount so allowed shall be deducted from the gross tonnage, and the remainder shall be deemed to be the register tonnage of such ship; and such deduction shall be estimated as follows:—

(*a*.) As regards ships propelled by paddle wheels in which the tonnage of the space solely occupied by and necessary for the proper working of the boilers and machinery is above 20 per cent. and under 30 per cent. of the gross tonnage of the ship, such deduction shall be $\frac{32}{100}$ths of such gross tonnage; and in ships propelled by screws in which the tonnage of such space is above 13 per cent. and under 20 per cent. of such gross tonnage, such deduction shall be $\frac{32}{100}$ths thereof.

(*b*.) As regards all other ships, the deduction shall, if the Commissioners of Customs and the owner do agree thereto, be estimated in the same manner; but either they or he may at discretion require the space to be measured and the deduction estimated accordingly; and whenever such measurement is so required the deduction shall consist of the tonnage of the space actually occupied by or required to be inclosed for the proper working of the boilers and machinery, with the addition in the case of

ships propelled by paddle wheels of one half, and in the case of ships propelled by screws of three-fourths of the tonnage of such space; and the measurement and use of such space shall be governed by the following rules, viz, :—

1. Measure the mean depth of the space from its crown to the ceiling at the limber strake, measure also 3, or, if necessary, more than 3 breadths of the space at the middle of its depth, taking one of such measurements at each end, and another at the middle of the length; take the mean of such breadths; measure also the mean length of the space between the foremost and aftermost bulkheads or limits of its length, excluding such parts, if any, as are not actually occupied by or required for the proper working of the machinery; multiply together these 3 dimensions of length, breadth, and depth, and the product will be the cubical contents of the space below the crown; then find the cubical contents of the space or spaces, if any, above the crown aforesaid, which are framed in for the machinery or for the admission of light and air, by multiplying together the length, depth, and breadth thereof; add such contents to the cubical contents of the space below the crown; divide the sum by 100; and the result shall be the tonnage of the said space:
2. If in any ship in which the space aforesaid is to be measured the engines and boilers are fitted in separate compartments, the contents of each shall be measured severally in like manner, according to the above rules, and the sum of their several results shall be the tonnage of the said space:
3. In the case of screw steamers in which the space aforesaid is to be measured, the contents of the shaft trunk shall be added to and deemed to form part of such space, and shall be ascertained by multiplying together the mean length, breadth, and depth of the trunk, and dividing the product by 100:
4. If in any ship in which the space aforesaid is to be measured any alteration be made in the length or capacity of such space, or if any cabins be fitted in such space, such ship shall be deemed to be a ship not registered until remeasurement:
5. If in any ship in which the space aforesaid is to be measured any goods or stores are stowed or carried in such space, the master and owner shall each be liable to a penalty not exceeding £100:

Rule 4.—In ascertaining the tonnage of open ships the upper edge of the upper strake is to form the boundary line

of measurement, and the depths shall be taken from an athwartship line, extended from upper edge to upper edge of the said strake at each division of the length.—S. 20 to 24.

In every registered British ship the number denoting the register tonnage, ascertained as before directed, and the number of her certificate of registry, shall be deeply carved or otherwise permanently marked on her main beam, and shall be so continued. Whenever the tonnage of any ship has been ascertained and registered, the same shall be deemed to be the tonnage of such ship, and be repeated in every subsequent registry thereof, unless any alteration is made in the form or capacity of such ship, or unless it is discovered that the tonnage has been erroneously computed; and in either of such cases such ship shall be remeasured, and her tonnage determined and registered according to the foregoing rules.—S. 25 & 26.

The rules for the measurement of tonnage herein contained shall not make it necessary to alter the tonnage of any British ship previously registered; but if the owner of any such ship desires to have the same remeasured according to such rules, he may apply to the Commissioners of Customs, who, on payment of such reasonable charge for the expenses of remeasurement, as they may authorise, not exceeding the sum of 7*s.* 6*d.* for each transverse section,(1) may direct the same to be made; and such ship shall thereupon be remeasured; and the number denoting the register tonnage shall be altered accordingly.—S. 27.

*Power to remeasure Engine Rooms improperly extended.*—If it appears that in any steam ship measured before this Act comes into operation store rooms or coal bunkers have been introduced into the engine room, so that the deduction from the tonnage on account thereof is larger than it ought to be, the Commissioners of Customs may direct such engine room to be remeasured according to the pre-existing rules, excluding the space occupied by such store rooms or coal bunkers or may, if the owners so desire, cause the ship to be remeasured according to the preceding rules, and subject to the conditions in the last section; and the said Commissioners shall cause the

(1) The maximum rate of 7*s.* 6*d.* for each transverse section to be charged on the re-measurement of a vessel under Rule 1, and one fourth of the said amount on that of a vessel under Rule 2. The expenses of the Officer in cases where the vessel requiring to be re-measured may be at a distant place from the port are to be defrayed by the Ship Owners and paid to the Officer in conformity with the present practice. The Measuring Officer is to insert in the Certificate of Survey the amount to be charged under Rule 1 or 2 before forwarding it to the Registering Officer who will receive the amount prior to granting Registry.—G. O. No. 65. 1855. *See also* G. O. No. 116 & 176, 1855.

ship to be registered anew, or the registry thereof to be altered, as the case may require. The Commissioners of Customs, with the sanction of the Treasury, may appoint persons to superintend the survey and admeasurement of ships; and, with the approval of the Board of Trade, may make such regulations for that purpose as may be necessary; and also, with the like approval, make such modifications and alterations as may become necessary in the tonnage rules, in order to the more effectual carrying out of the principle of admeasurement.—S. 28 & 29.(1)

(1) A brief explanation of the nature of the Register Tonnage of a Ship as ascertained under the "Merchant Shipping Act, 1854;" and of the easy means it affords for estimating approximately the Measurements and Deadweight Cargoes of Ships.

1st. The Register Tonnage of a Ship expresses her entire internal cubical capacity in tons of 100 cubic feet each; so that it is only necessary to multiply such tonnage by 100, and the entire internal capacity of the Ship in cubic feet is immediately shown; and from which an Owner can, by making such deductions for Passengers, Provisions, and Stores, &c., as the circumstances of the particular voyage may require, arrive at the net space in cubic feet for the purposes of Cargo.

2nd. To ascertain approximately for an average length of Voyage, the measurement Cargo at 40 feet to the ton which a Ship can carry (as many owners may be unwilling to trouble themselves with the above deductions), it is only necessary to multiply the number of Register Tons contained under her Tonnage Deck, as shewn separately in the Certificate of Registry, by the factor $1\frac{1}{4}$,* and the product will be the approximate measurement Cargo required.

3rd. To ascertain approximately the Deadweight Cargo in tons which a Ship can safely carry on an average length of voyage (Deadweight bearing a certain qualified relation to internal capacity), it is only necessary to multiply the number of Register Tons under her Tonnage Deck by the factor $1\frac{1}{8}$*, and the product will be the approximate Deadweight Cargo required.

4th. With regard to the Cargoes of Coasters and Colliers ascertained as above, whose short voyages require but a small equipment of Provisions and Stores, and whose frames or shells are of larger scantling in proportion to their capacity than in the larger classes of Vessels, about 10 per cent. may be added to the said results; while, on the contrary, about 10 per cent. may be deducted in the case of the larger Vessels going longer voyages.

5th.—In the case of the measurement Cargoes of Steam Vessels, the spaces occupied by the machinery, fuel, and passengers' cabins under the deck, must be deducted from the space or tonnage under the deck, before the application of the measurement factor thereto; and in the case of their Deadweight Cargoes, the weight of the machinery, water in the boilers, and fuel, must be deducted from the whole Deadweight as ascertained above by the application of the Deadweight factor.—G.O. No. 66, 1856.

* The deductions necessary to be made for Provisions, Stores, &c., agreeably to the opinions of several experienced Ship Owners and Brokers, are allowed for in the selection of the two respective factors; but the spaces under the deck which may be appropriated to Passengers, being governed by no rule, must be made by a separate deduction, with respect to the rule for measurement cargoes, as they may be found to exist in each individual case.

*Registry of British Ships.*—The following persons are required to register British ships, and shall be deemed registrars for the purposes of this Act, viz.:—

1. At any port or other place in the United Kingdom or Isle of Man approved for the registry of ships, the Collector, Comptroller, or other principal Officer of Customs for the time being:
2. In the Islands of Guernsey and Jersey, the principal Officers of Her Majesty's Customs, together with the Governor, Lieutenant-Governor, or other person administering the Government of such islands respectively.
3. In Malta, Gibraltar, and Heligoland, the Governor, or other person administering the Goverment of such places respectively:
4. At any port or place so approved within the limits of the Charter but not under the Government of the East India Company, and at which no Custom House is established, the Collector of Duties, together with the Governor, or other person administering the Government:
5. At the ports of Calcutta, Madras, and Bombay, the Master Attendants, and at any other port or place so approved within the limits of the Charter and under the Government of the East India Company, the Collector of Duties, or any other person of 6 years standing in the civil service of the said Company who is appointed by any of the governments of the said Company to act for this purpose:
6. At every other port or place so approved within Her Majesty's dominions abroad, the Collector, Comptroller, or other principal Officer of Customs or of Navigation Laws; or, if there is no such resident officer, the Governor, Lieutenant-Governor, or other person administering the Government of the possession:

The Governor or other person administering the Government in any British Possession where any ship is so registered shall, with regard to the performance of any act relating to the registry of a ship or of any interest therein, be considered as occupying the place of the Commissioners of Customs; and any British Consular Officer may in any place where there is no justice of the peace take any declaration hereby required to be made in the presence of a justice.—S. 30 & 31.

*Register Book and Port of Registry.*—Every registrar shall keep a book, to be called "The Register Book," and enter therein the particulars hereinafter required to be registered. The port or place at which any British ship is registered for the time being shall be considered her port of registry or the port to which she belongs.—S. 32 & 33.

The following rules shall be observed with respect to the names of British registered ships, viz.:—

1. Before registry the name of each ship and of the port to which she belongs shall be painted on a conspicuous part of her stern on a dark ground in white or yellow letters of a length not less than 4 inches: (1)
2. No change shall be made in the name of any registered ship:
3. No concealment, absence, or obliteration of the above names shall be permitted, except for the purpose of escaping capture by an enemy:
4. The ship shall not be described by or with the knowledge of the owner or master by any name other than the one by which she is registered:

And for every breach of the above rules or any of them the owner and master shall each incur a penalty not exceeding £100.—S. 34.

*Application for Registry.*(2)—Every application for the registry of a ship shall in the case of individuals be made by the person requiring to be registered as owner, or by some one or more of such persons if more than one, or by his or their duly authorised agent, and in the case of bodies corporate by their duly authorised agent; the authority of such agent, if appointed by individuals, to be testified by some writing under the hands of the appointers, and if appointed by a body corporate, by some instrument under their common seal.—S. 35.

*Survey of Ship.*—Before registry, the ship shall be surveyed by a person duly appointed; and such surveyor shall grant a certificate, specifying her tonnage, build, and such other particulars descriptive of the identity of the ship as may from time to time be required by the Board of Trade; and such certificate shall be delivered to the registrar before registry. —S. 36.

*Entries in Register Book.*—The following rules shall be observed with respect to entries in the register book, viz.:—

1. The property in a ship shall be divided into 64 shares:
2. Subject to the provisions with respect to joint owners or owners by transmission hereinafter contained, not more than 32 individuals shall be entitled to be registered at the same time as owners of any one ship; but this rule shall not affect the beneficial title of any number of per-

(1) Pleasure Yachts may be exempted from this provision with the consent of the Board of Trade and of the Commissioners of Customs.—18 & 19 Vict. cap. 91. s. 13.

(2) It is not now requisite, as formerly, that Ships should be registered anew on change of property unless the owners desire it.—G. O. No. 71. 1855.

sons or of any company represented by or claiming under or through any registered owner or joint owner:

3. No person shall be entitled to be registered as owner of any fractional part of a share in a ship; but any number of persons, not exceeding 5, may be registered as joint owners of a ship or of a share or shares therein:
4. Joint owners shall be considered as constituting one person only as regards the foregoing rule relating to the number of persons entitled to be registered as owners, and shall not be entitled to dispose in severalty of any interest in any ship or in any share or shares therein in respect of which they are registered:
5. A body corporate may be registered as owner by its corporate name.—S. 37.

*Declaration of Ownership by individual Owner.*—No person shall be registered as owner of a ship or any share therein until he has made and subscribed a declaration, referring to the ship as described in the certificate of the surveyor, and containing the following particulars, viz.:—

1. A statement of his qualification to be an owner of a share in a British ship:
2. A statement of the time when and the place where *such* ship was built, or (if the ship is foreign-built, and the time and place of building not known,) a statement that she is foreign-built, and that he does not know the time or place of her building, and her foreign name; or (in the case of a ship condemned) a statement of the time, place, and court at, and by which, she was condemned:
3. A statement of the name of the master:
4. A statement of the number of shares in such ship, of which he is entitled to be registered as owner:
5. A denial that, to the best of his knowledge and belief, any unqualified person, or body of persons, is entitled as owner to any legal or beneficial interest in such ship, or any share therein:

The above declaration of ownership shall be made and subscribed in the presence of the Registrar, if the declarant reside within 5 miles of the Custom House of the port of registry, but if beyond that distance, in the presence of any registrar or justice.—S. 38.

*Declaration of Ownership by Body Corporate.*—No Body Corporate shall be registered as owner of a ship, or of any share therein, until their secretary or other duly appointed public officer has made and subscribed, in the presence of the Registrar of the port of registry, a declaration, referring to the ship as described in the certificate of the Surveyor, and containing the following particulars; viz.:

1. A statement of such circumstances of the constitution and business of such body corporate as prove it to be qualified to own a British ship:
2. A statement of the time when and the place where such ship was built, or (if the ship is foreign-built, and the time and place of building unknown,) a statement that she is foreign-built, and that he does not know the time or place of her building; and her foreign name; or (in the case of a ship condemned) a statement of the time, place, and court at, and by which, she was condemned:
3. A statement of the name of the master:
4. A statement of the number of shares in such ship, of which such body corporate is owner:
5. A denial that, to the best of his knowledge and belief, any unqualified person or body of persons is entitled as owner to any legal or beneficial interest in such ship, or any share therein.—S. 39.

*Evidence to be produced on Registry.*—Upon the first registry of a ship there shall, in addition to the declaration of ownership, be produced the following evidence; viz.:

1. In the case of a British built ship, a certificate (which the builder is hereby required to grant under his hand) containing a true account of the denomination and tonnage of such ship as estimated by him, and of the time when, and of the place where, such ship was built; together with the name of the party (if any) on whose account he has built the same; and, if any sale or sales have taken place, the bill or bills of sale under which the ship or share therein has become vested in the party requiring to be registered as owner:
2. In the case of a foreign-built ship, the same evidence as in the case of a British-built ship, unless the person requiring to be registered as owner, or, in the case of a body corporate, the duly appointed officer, declares that the time or place of her building is unknown, or that the builder's certificate cannot be procured, in which case there shall be required only the bill or bills of sale under which the ship or share therein became vested in the party requiring to be registered as owner thereof:
3. In the case of a ship condemned by any competent court, an official copy of the condemnation of such ship. —S. 40.

*Penalty on Builder for false Certificate.*—If any builder wilfully makes a false statement in any certificate hereby required to be granted by him, he shall, for every such offence, incur a penalty not exceeding £100.—S. 4.

*Particulars of Entry in Register Book.*—As soon as the foregoing requisites have been complied with, the Registrar shall enter in the register book the following particulars relating to such ship; viz.:—

1. The name of the ship and of the port to which she belongs:
2. The details as to her tonnage, build, and description, comprised in the Surveyor's certificate:
3. The several particulars as to her origin, stated in the declaration of ownership:
4. The names and descriptions of her registered owner, and if there is more than one such owner, the proportions in which they are interested in such ship. No notice of any trust shall be entered in the register book; and, subject to any rights and powers appearing by the register book, to be vested in any other party, the registered owner of any ship or share shall have power absolutely to dispose thereof, and to give receipts for money paid or advanced by way of consideration.—S. 42 to 43.

*Certificate of Registry.*—Upon the completion of the registry of any ship, the Registrar shall grant a certificate of registry, comprising the following particulars; viz.;

1. The name of the ship and of the port to which she belongs:
2. The details as to her tonnage, build, and description comprised in the certificate of the Surveyor:
3. The name of her Master:
4. The several particulars as to her origin, stated in the declaration of ownership:
5. The names and descriptions of her registered owner, and if there is more than one such owner, the proportions in which they are respectively interested, indorsed upon such certificate.—S. 44.

*Change of Owner.*—Whenever any change takes place in the registered ownership of any ship, then, if such change occurs at a time when the ship is at her port of registry, the Master shall forthwith deliver the certificate of registry to the Registrar, and he shall indorse thereon a memorandum of such change; but if such change occurs during the absence of the ship from her port of registry, then, upon her first return to such port, the Master shall deliver the certificate of registry to the registrar, and he shall indorse thereon a like memorandum of such change; or, if she previously arrives at any port where there is a British registrar, such registrar shall, upon being advised by the registrar of her port of registry of the change having taken place, indorse a like memorandum thereof on the certificate of registry, and may for that purpose require the certificate to be delivered to him, so that the ship be not thereby detained; and any master who fails to

deliver to the Registrar the said certificate, shall incur a penalty not exceeding £100.—S. 45.

*Change of Master.*—Whenever the Master of any British registered ship is changed, the following persons, that is to say, if such change is made in consequence of the sentence of any naval court, the Presiding Officer of such court, but if the change takes place from any other cause, the Registrar, or if there is no registrar, the British Consular Officer resident at the port where such change takes place, shall indorse on the certificate of registry a memorandum of such change, and subscribe his name to such indorsement, and forthwith report the change of master to the Commissioners of Customs in London; and the officers of Customs at any port situate within Her Majesty's dominions may refuse to admit any person to do any act at such port as master of any British ship, unless his name appears upon the certificate of registry as the last appointed master.—S. 46.

*Power to grant new Certificate.*—The Registrar may, with the sanction of the Commissioners of Customs, upon the delivery up to him of the former certificate of registry, grant a new certificate; and, in the event of the certificate of registry being mislaid, lost, or destroyed, if such event occurs at any port in the United Kingdom, the ship being registered in the United Kingdom, or at any port in any British possession, the ship being registered thereat, then the Registrar of her port of registry shall grant a new certificate as a substitute; but if such event occurs elsewhere, the Master, or some other person having knowledge of the circumstances, shall make a declaration before the Registrar of any port having a British registrar, at which such ship is at the time, or first arrives after such mislaying, loss, or destruction; and such declaration shall state the facts of the case, and the names and descriptions of the registered owners of such ship, to the best of the declarant's knowledge and belief; and the Registrar shall thereupon grant a provisional certificate, and shall insert therein a statement of the circumstances under which the same is granted. Every such provisional certificate shall, within 10 days after the arrival of the ship at her port of discharge in the United Kingdom, if registered in the United Kingdom, or if registered elsewhere, at her port of discharge in the British possession within which her port of registry is situate, be delivered up to the Registrar thereof, who shall thereupon grant a new one; and if the Master fail to deliver up the same within such time, he shall forfeit £50.—S. 44 to 49.

*Custody of Certificate.*—The certificate of registry shall be used only for the lawful navigation of the ship, and shall not

be subject to detention by reason of any title, lien, charge, or interest whatsoever which any owner, mortgagee, or other person may have, or claim to have, on or in the ship described in such certificate; and if any person whatever, whether interested or not in the ship, refuses, on request, to deliver up such certificate when in his possession or under his control, to the person for the time being entitled to the custody thereof for the purposes of such lawful navigation as aforesaid, or to any registrar, officer of the Customs, or other person legally entitled to require such delivery, it shall be lawful for any justice, or for any competent court, to cause the person so refusing to appear before him and to be examined touching such refusal; and unless it is proved that there was reasonable cause for such refusal, the offender shall incur a penalty not exceeding £100; but if it is made to appear that the certificate is lost, the party complained of shall be discharged, and such justice or court shall thereupon certify that the certificate of registry is lost. If the person charged with such detainer or refusal is proved to have absconded, so that warrant cannot be served upon him, or if he persists in his refusal to deliver the certificate, such justice or court shall certify the fact, and the same proceedings may then be taken as in the case of a certificate of registry mislaid, lost, or destroyed.—S. 50 & 51.

*Penalty for using improper Certificate.*—If the master or owner of any ship uses or attempts to use for navigation, a certificate of registry not legally granted in respect of such ship, he shall be guilty of a misdemeanor, and it shall be lawful for any commissioned officer on full pay in the military or naval service of Her Majesty, or any British officer of Customs, or any British consular officer, to seize and detain such ship, and to bring her for adjudication before the High Court of Admiralty in England or Ireland, or any court having admiralty jurisdiction in Her Majesty's dominions; and if such court is of opinion that such use or attempt has taken place, it shall pronounce such ship to be forfeited to Her Majesty, and may award such portion of the proceeds of sale as it may think just to the officer so bringing in the same for adjudication.—S. 52.

*Certificate lost, to be delivered up.*—If any registered ship is either actually or constructively lost, taken by the enemy, burnt, broken up, or if by reason of a transfer to any persons not qualified to be owners of British ships, or of any other matter or thing, any ship ceases to be a British ship, every person who at the time of the occurrence of any of the aforesaid events, owns such ship, or any share therein shall, upon obtaining knowledge of such occurrence, if no notice has already been given, give notice thereof to the registrar at the

port of registry, and he shall make entry in his register book; and, except in cases where the certificate of registry is lost or destroyed, the master of every ship so circumstanced shall, if such event occurs in port, immediately, but if the same occurs elsewhere, then within 10 days after his arrival, deliver the said certificate to the registrar, or, if there be no registrar, to the British consular officer at such port, and such registrar if he is not himself the registrar of her port of registry, or such British consular officer, shall forward the certificate delivered to him to the registrar of the port of registry; and every owner and master who, without reasonable cause, makes default in obeying these provisions, shall for each offence incur a penalty not exceeding £100.—S. 53.

*Provisional Certificate.*—If any ship becomes the property of persons qualified to be owners of British ships at any foreign port, the British consular officer resident at such port may grant the master of such ship, upon his application, a provisional certificate, stating the name of the ship; the time and place of purchase, and the names of purchasers; the name of master; the best particulars as to tonnage, build, and description that he is able to obtain; and he shall forward a copy thereof, at the first opportunity, to the Commissioners of Customs in London. The certificate so granted shall possess the same force as a certificate of registry until the expiration of 6 months, or until such earlier time as the ship arrives at some port where there is a British registrar; but upon the expiration of such period, or upon arrival at such port, shall be void to all intents.—S. 54.

*Transfers and Transmissions.*—A registered ship or any share therein, when disposed of to persons qualified to be owners of British ships, shall be transferred by bill of sale, with such description as is contained in the certificate of the surveyor, or as may be sufficient to identify the ship to the satisfaction of the registrar, and shall be executed by the transferrer in the presence of, and be attested by, one or more witnesses.—S. 55.

*Declaration to be made by Transferee.*—No individual shall be entitled to be registered as transferee (if resident within 5 miles of the Custom House of the port of registry, in the presence of the registrar; if beyond that distance, before any registrar or justice of the peace) of a ship or any share therein until he has made a declaration, stating his qualification to be registered as owner of a share in a British ship, and containing a denial similar to that required in a declaration of ownership by an original owner; and no body corporate shall be so entitled to be registered as transferee, until their secretary or other duly appointed public officer has made a declaration

in the presence of the registrar of the port of registry, stating the name of such body corporate, and such circumstances of its constitution and business as may prove it to be qualified to own a British ship, and containing a like denial to that required to be contained in a declaration of ownership made on behalf of a body corporate.—S. 56.

*Registration of Transfer.*—Every bill of sale for the transfer of any registered ship, or of any share therein, when duly executed, shall be produced to the Registrar of the port at which the ship is registered, together with the declaration made by a transferee; and the Registrar shall enter in the register book the name of the transferee as owner of the ship or share comprised in such bill of sale, and shall indorse on the bill of sale the fact of such entry having been made, with the date and hour thereof; and all bills of sale of any ship, or shares in a ship, shall be entered in the register book in the order of their production to the Registrar. If the property in any ship or in any share therein becomes transmitted by the death or bankruptcy or insolvency of any registered owner, or in consequence of the marriage of any female registered owner, or by any lawful means other than by a transfer according to the provisions of this Act, such transmission shall be authenticated by a declaration of the person to whom such property has been transmitted, containing the several statements required to be contained in the declaration of a transferee, or as near thereto as circumstances permit; and, in addition, a statement describing the manner in which, and the party to whom, such property has been transmitted.—S. 57 & 58.

*Registration of transmitted Shares*—The Registrar, upon the receipt of such declaration, accompanied by proper legal proofs, shall enter the name of the person or persons entitled under such transmission in the register book as owner or owners of the ship or share in respect of which such transmission has taken place;(1) and such persons, if more than one, shall, however numerous, be considered as one person only in regard to the rule relating to the number of persons entitled to be registered as owners. Of the documents hereby required to be produced, the Registrar shall retain in his possession, the following; viz., the surveyor's certificate, the builder's certificate, the copy of the condemnation, and all declarations of ownership. S. 60 & 61.

(1) Shares in Ships registered under "The Merchant Shipping Act, 1854," shall be deemed to be included in the word "Stock" as defined by the Trustee Act, 1850, and the provisions of such Act shall be applicable to such shares accordingly.—18 & 19 Vict. cap. 91. s. 10.

*Unqualified owner entitled by transmission may apply to Court for Sale of Ship.*—Whenever any property in a ship or share therein becomes vested by transmission on the death of any owner, or on the marriage of any female owner, in any person not qualified to be the owner of British ships, it shall be lawful, if such ship is registered in England or Ireland for the Court of Chancery, if in Scotland for the Court of Session, or if in any British possession for the Superior Court therein, upon application by or on behalf of such unqualified person, to order a sale of the property so transmitted, and to direct the proceeds, after deducting the expenses thereof, to be paid to the person entitled, or otherwise as the Court may direct. Every order for a sale made by such Court shall contain a declaration vesting the right to transfer the ship or share to be sold in some person or persons named by the Court, and such nominee shall thereupon be entitled to transfer such ship or share in the same manner as if he or they were the registered owner or owners of the same; and every Registrar shall obey the requisition of such nominee in respect of transfer to the same extent as he would be compellable to obey the requisition of any registered owner of such ship or share. Every such application for sale shall be made within 4 weeks after the occurrence of the event on which such transmission has taken place; or, within such further time as the Court may allow, not in any case to exceed the space of one year; and, in the event of no application being made within such period, or of the Court refusing to accede thereto, the ship or said share shall be forfeited.—S. 62 to 64.

*Power of Courts to prohibit Transfers.*—It shall be lawful in England or Ireland for the Court of Chancery, in Scotland for the Court of Session, in any British possession for any superior court therein, without prejudice to the exercise of any other power such court may possess, upon the application of any interested person, to issue an order prohibiting for a time to be named in such order any dealing with such ship or share; and such court may make or refuse any such order, to annex thereto any terms or conditions it may think fit, and to discharge such order when granted, with or without costs, and generally to act in such manner as the justice of the case requires; and every registrar, without being made a party to the proceedings, upon being served with such order, or an official copy thereof, shall obey the same.—S. 65.

*Mortgages.*—A registered ship or share therein may be made security for a loan or other valuable consideration, by way of "mortgage." Every such mortgage shall be recorded by the Registrar in the register book, in the order of time in which

the same is produced to him for that purpose; and by memorandum under his hand, stating the date and hour, he shall notify on the mortgage that the same has been recorded by him. Whenever any registered mortgage has been discharged, the Registrar shall, on the production of the mortgage deed, with a duly-signed and attested receipt for the mortgage money indorsed thereon, make entry in the register book to the effect that such mortgage has been discharged; and the estate which passed to the mortgagee shall vest in the same person or persons in whom the same would, having regard to intervening acts and circumstances, if any, have vested if no such mortgage had ever been made. If there is more than one mortgage registered of the same ship or share therein, the mortgagees shall, notwithstanding any express, implied, or constructive notice, be entitled in priority one over the other according to the date at which each instrument is recorded in the register books, and not according to the date of each instrument itself.—S. 66 to 69.

*Mortgagee not to be deemed Owner.*—A mortgagee shall not by reason of his mortgage be deemed to be the owner of a ship, or a share therein; nor shall the mortgagor be deemed to have ceased to be owner of such mortgaged ship or share, except in so far as may be necessary for making such available as a security for the mortgage debt. Every registered mortgagee shall have power absolutely to dispose of the ship or share in respect of which he is registered, and to give effectual receipts for the purchase money; but if there are more persons than one registered as mortgagees of the same ship or share, no subsequent mortgagee shall, except under the order of some court capable of taking cognizance of such matters, sell such ship or share without the concurrence of every prior mortgagee. No registered mortgage of any ship or share therein shall be affected by any act of bankruptcy of the mortgagor after the date of the record of such mortgage, notwithstanding such mortgagor at the time may have in his possession and disposition, and be reputed owner of such ship or share thereof; and such mortgage shall be preferred to any right, claim, or interest in such ship or share thereof which may belong to the assignees of such bankrupt.—S. 70 to 72.

*Transfer of Mortgages.*—A registered mortgage of any ship or share in a ship may be transferred to any person, and on the production of such instrument, the Registrar shall enter in the register book the name of the transferee as mortgagee of the ship or shares therein mentioned, and shall by memorandum under his hand record on the instrument of transfer, stating the date and hour, that the same has been recorded by

him. If the interest of any mortgagee in any ship, or in any share therein, becomes transmitted in consequence of death, bankruptcy, or insolvency, or in consequence of the marriage of any female mortgagee, or by any lawful means other than by a transfer according to the provisions of this Act, such transmission shall be authenticated and accompanied by such evidence as is required to authenticate a corresponding transmission of property from one registered owner to another. The Registrar, upon the receipt of such declaration and the production of such evidence, shall enter the name of the person entitled under such transmission in the register book as mortgagee of the ship or share in respect of which such transmission has taken place.—S. 73 to 75.

*Certificates of Mortgage and Sale.*—Any registered owner, if desirous of disposing by way of mortgage or sale of the ship or share in respect of which he is registered at any place out of the country or possession in which the port of registry of such ship is situate, may apply to the Registrar, who shall thereupon enable him to do so by granting certificates of mortgage or certificates of sale, according as they purport to give a power to mortgage or a power to sell. Previously to any certificate of mortgage or sale being granted, the applicant shall state to the Registrar, to be by him entered in the register book, the following particulars:—the names of the persons by whom the power mentioned in such certificate is to be exercised, and in the case of a mortgage the maximum amount of charge to be created (if it is intended to fix any such maximum); and in the case of a sale, the minimum price at which sale is to be made (if it is intended to fix any such minimum); the specific place or places where such power is to be exercised; or, if no place be specified, then that it may be exercised anywhere, subject to the provisions hereinafter contained: the limit of time within which such power may be exercised.

No certificate of mortgage or sale shall be granted so as to authorize any mortgage or sale to be made at any place within the United Kingdom, if the port of registry of the ship be situate therein; or at any place within the same British possession if the port of registry be situate therein; or by any person not named in the certificate.—S. 76 to 78.

*Forms of Certificates of Mortgage and Sale.*—Certificates of mortgage and sale shall contain a statement of the several particulars directed to be entered in the register book, and an enumeration of any registered mortgages or certificates of mortgage or sale affecting the ships or shares in respect of which such certificates are given.—S. 79.

*Rules as to Certificates of Mortgage.*—The following rules shall be observed as to certificates of mortgage, viz.:—

1. The power shall be exercised in conformity with the directions contained in the certificate:
2. A record of every mortgage made thereunder shall be indorsed thereon by a Registrar or British Consular Officer:
3. No mortgage, *bonâ fide* made thereunder, shall be impeached by reason of the person by whom the power was given dying before the making of such mortgage:
4. Whenever the certificate contains a specification of the place or places at which, and a limit of time not exceeding 12 months within which, the power is to be exercised, no mortgage, *bonâ fide* made to a mortgagee without notice, shall be impeached by reason of the bankruptcy or insolvency of the person by whom the power was given:
5. Every mortgage so registered on the certificate shall have priority over all others of the same ship or share created subsequently to the date of the entry of the certificate in the register book; and if there be more mortgages than one so indorsed the respective mortgagees claiming shall be entitled one before the other according to the date at which a record of each instrument is indorsed on the certificate, and not according to the date of the instrument creating the mortgage:
6. Subject to the foregoing rules every mortgagee whose mortgage is registered on the certificate shall have the same rights and powers and be subject to the same liabilities as he would have had and been subject to, if his mortgage had been registered in the register book instead of on the certificate.
7. The discharge of any mortgage so registered on the certificate may be indorsed thereon by any Registrar or British Consular officer, upon the production of such evidence as is required to be produced to the Registrar on the entry of the discharge of a mortgage in the register book; and upon such indorsement being made, the estate, if any, which passed to the mortgagee shall vest in the same person or persons in whom the same would, having regard to intervening acts and circumstances, if any, have vested if no such mortgage had been made.
8. Upon the delivery of any certificate of mortgage to the Registrar by whom it was granted he shall, after recording in the register book in such manner as to preserve its priority any unsatisfied mortgage registered thereon,

cancel such certificate, and enter the fact of such cancellation in the register book; and every certificate so cancelled shall be void to all intents.—S. 80.

*Rules as to Certificates of Sale.*—The following rules shall be observed as to certificates of sale, viz.:—

1. No such certificate shall be granted except for the sale of an entire ship:
2. The power shall be exercised in conformity with the directions contained in the certificate:
3. No sale, *bonâ fide* made to a purchaser for valuable consideration, shall be impeached by reason of the person by whom the power was given dying before the making of such sale:
4. Whenever the certificate contains a specification of the place or places at which, and a limit of time not exceeding 12 months within which, the power is to be exercised, no sale, *bonâ fide* made to a purchaser for valuable consideration without notice, shall be impeached by reason of the bankruptcy or insolvency of the person by whom the power was given:
5. Any transfer made to a person qualified to be the owner of British ships shall be by bill of sale in the form hereinbefore mentioned, or as near thereto as circumstances permit:
6. If the ship is sold to a party qualified to hold British ships, the ship shall be registered anew; but notice of all mortgages enumerated on the certificate of sale shall be entered in the register book:
7. Previously to such registry anew, there shall be produced to the Registrar, the bill of sale by which the ship is transferred, the certificate of sale, and the certificate of registry of such ship:
8. Such last-mentioned registrar shall retain the certificates of sale and registry, and, after having indorsed on both, an entry of the fact of a sale having taken place, shall forward the said certificates to the registrar of the former port of registry; and such last-mentioned registrar shall thereupon make a note of the sale in his register book, and the registry of the ship shall be considered as closed; except as far as relates to any unsatisfied mortgages or existing certificates of mortgage entered therein:
9. On such registry anew the description of the ship contained in her original certificate of registry may be transferred to the new register book, without her being

re-surveyed, and the declaration to be made by the purchaser shall be the same as would be required to be made by an ordinary transferee:

10. If the ship is sold to a party not qualified to be the owner of a British ship; the bill of sale by which the ship is transferred, the certificate of sale, and the certificate of registry shall be produced to some registrar or consular officer, who shall retain the certificates of sale and registry; and, having indorsed thereon the fact of such ship having been sold to persons not qualified to be owners of British ships, shall forward them to the Registrar of the port of registry of such ship to be noted.
11. If upon a sale being made to an unqualified person default is made in the production of such certificates as are mentioned in the last rule; such unqualified person shall be considered as having acquired no title to, or interest in the ship; and further, the party upon whose application such certificate was granted, and the persons exercising the power, shall each incur a penalty not exceeding £100.
12. If no sale is made in conformity with the certificate of sale, such certificate shall be delivered to the Registrar by whom it was granted, who shall cancel it and enter the fact in the register book, and every certificate so cancelled shall be void to all intents.—S. 81.

*Loss of Certificate of Mortgage and Sale.*—Upon proof that any certificate of mortgage or sale is lost or so obliterated as to be useless, and that the powers thereby given have never been exercised, or if they have been exercised, then upon proof of the several matters and things that have been done thereunder; it shall be lawful for the Registrar with the sanction of the Commissioners of Customs either to issue a new certificate, or to direct such entries to be made in the register book, or such other matter or thing to be done as might have been made or done if no such loss or obliteration had taken place. The registered owner for the time being of any ship or share in respect of which a certificate of mortgage or sale has been granted, specifying the place or places where the power thereby given is to be exercised, may authorise the Registrar by whom such certificate was granted to give notice to the Registrar or Consular Officer at such place or places, that such certificate is revoked; and notice shall be given accordingly; and all registrars or consular officers receiving such notice shall record and exhibit the same to all persons who may apply to them for the purpose of effecting or obtaining a mortgage or transfer under the said certificate of

mortgage or sale; and after such notice has been so recorded the said certificate shall be deemed to be revoked and of no effect; and every registrar or consular officer recording any such notice shall state to the registrar by whom the certificate was granted, whether any previous exercise of the power to which such certificate refers has taken place.—S. 82 & 83.

*Registry anew, and Transfer of Registry.*—Whenever any registered ship is so altered as not to correspond with the particulars relating to her tonnage or description contained in the register book, then the Registrar of the port of alteration, if there be one, or the Registrar of the first port at which the ship arrives after her alteration, having a registrar, shall, on application made to him, and on the receipt of a certificate from the proper surveyor specifying the nature of such alteration, either retain the old certificate of registry and grant a new one containing a description of the ship as altered; or indorse on the existing certificate a note of such alteration, and subscribe his name thereto; and the registrar to whom such application is made, if he be the registrar of the port of registry of the ship, shall enter in his register book the particulars of the alteration so made, and the fact of such new certificate having been granted or indorsement having been made on the existing certificate; but if he is not such last-mentioned registrar, he shall forthwith report such particulars and facts as aforesaid, accompanied by the old certificate of registry in cases where a new one has been granted, to the registrar of the port of registry, who shall retain such old certificate (if any), and enter such particulars and facts in his register book accordingly. When application is made in respect of such alteration to the Registrar of the port of registry, he may, if he thinks fit, instead of registering such alteration, require such ship to be registered anew in manner directed on the first registry of a ship; and, if he is not such registrar, he may require such ship to be registered anew; but he shall in such case grant a provisional certificate, or make a provisional indorsement of the alteration made, taking care to add to such certificate or indorsement a statement that the same is made provisionally, and to insert a like statement in his report to the Registrar of the port of registry of the ship. Every such provisional certificate, or certificate so indorsed, shall, within 10 days after the first subsequent arrival of the ship at her port of discharge in the United Kingdom, if there registered, or in the British Possession within which her port of registry is situate, be delivered up to the Registrar thereof, who shall cause such ship to be registered anew. On failure of such registry anew of any ship or registry of alteration of any ship so altered as aforesaid, such

ship shall be deemed not duly registered, and shall no longer be recognised as a British ship.—S. 84 to 87.

*On change of Owners, Registry anew may be granted, if required.*—If, upon change of ownership, the owner or owners desire to have any ship registered anew, although not required by this Act, it shall be lawful for the Registrar of the port at which such ship is already registered, on the delivery up to him of the existing certificate of registry, and on the other requisites to registry, or such of them as the Registrar thinks material, being duly complied with, to make such registry anew, and grant a certificate thereof.—S. 88.

*Registry may be transferred from Port to Port.*—The registry of any ship may be transferred from one port to another, upon the application of all parties appearing on the register to be interested in such ship, whether as owners or mortgagees, expressed by a declaration in writing made and subscribed, if the party so required to make and subscribe the same reside at or within 5 miles of the Custom House of the port from which such ship is to be transferred, in the presence of the Registrar of such port, but if beyond that distance in the presence of any registrar or justice of the peace. Upon such application, and upon the delivery of the certificate of registry,(1) the Registrar of the port at which such ship is registered shall transmit to the Registrar of the port at which such ship is intended to be registered notice of application having been made, together with a true copy of all particulars relating to such ship, and the names of all the parties appearing to be interested as owners or mortgagees in such ship; and such last-mentioned registrar shall, upon the receipt of such notice, enter all such particulars and names in his book of registry, and grant a fresh certificate, and thenceforth such ship shall be considered as registered at and belonging to such last-mentioned port, and the name thereof shall be substituted on the stern of such ship in lieu of the name of the port previously appearing. The transfer of the registry of any ship, in manner aforesaid, shall not in any way affect the rights of the several persons interested either as owners or mortgagees, but such rights shall in all respects be maintained and continue in the same manner as if no such transfer had been effected.—S. 88 to 91.

*Registry, Miscellaneous Regulations.*—Every person may, upon payment of a fee to be fixed by the Commissioners of Customs not exceeding one shilling, have access to the register

(1) The Certificate of Registry may be delivered up to the Registrar of either Port.—18 & 19 Vict. cap. 91, s. 12.

book for the purpose of inspection, at any reasonable time during the hours of official attendance of the Registrar.

No registrar shall be liable to damages or otherwise for any loss accruing to any person, by reason of any act done or default made by him in his character of registrar, unless the same has happened through his neglect or wilful act.

Every registrar in the United Kingdom shall, at the expiration of every month, and every other registrar shall, without delay, or at such stated times as may be fixed, transmit to the Custom House in London a full return of all registries, transfers, transmissions, mortgages, and other dealings with ships which have been registered by, or communicated to, them in their character of registrars, and the names of the persons who have been concerned in the same, and such other particulars as may be directed by the said Commissioners.

The Commissioners of Customs shall cause the several forms required or authorized to be used by the second part of this Act, and contained in the schedule thereto, to be supplied to all registrars for distribution, either free of charge or at such moderate prices as they may hereafter direct;(1) and the said Commissioners, with the consent of the Board of Trade, may from time to time make such alterations in the said forms as it may deem requisite, but shall, before issuing any altered form, give such public notice thereof as may be necessary in order to prevent inconvenience;(2) and likewise they may give such instructions as to the manner of making entries in the register book, as to the execution and attestation of powers of attorney, as to any evidence to be required for identifying any person, and generally as to any act or thing to be done in pursuance of the second part of this Act, as they may think fit.—S. 92 to 96.

In cases where it appears to the Commissioners of Customs, or to the governor or other person administering the government of any British possession, that it would be desirable permission should be granted to any British ship to pass, without being previously registered, from one place in Her Majesty's dominions to any other place within the same, it shall be lawful for such commissioners or governor to grant a pass accordingly, which for the time, and within the limits therein men-

(1) The sum of one shilling is to be charged for every Certificate of Registry.—G. O. No. 69, 1855.

(2) In any case in which any bill of sale, mortgage, or other instrument for the disposal or transfer of any ship or shares therein, or of any interest therein, is made in any form or containing any particulars other than the form and particulars prescribed, no Registrar shall record the same without the express directions of the Commissioners of Customs.—18 & 19 Vict., cap. 91, s. 11.

tioned, shall have the same effect as a certificate of registry. —S. 98.

*Forgery.*—Any person who forges, assists in forging, or procures to be forged, fraudulently alters, assists in fraudulently altering, or procures to be fraudulently altered, any register book, certificate of surveyor, certificate of registry, declaration of ownership, bill of sale, instrument of mortgage, certificate of mortgage or sale, or any entry or indorsement required by the second part of this Act, to be made in or on any of the above documents, shall, for every such offence, be deemed to be guilty of felony.—S. 101.

*National character.*—No officer of Customs shall grant a clearance or transire for any ship until the Master of such ship has declared to such officer the name of the nation to which he claims that she belongs, and such officer shall thereupon inscribe such name on the clearance or transire; and if any ship attempts to proceed to sea without such clearance or transire, any such officer may detain her until such declaration is made.—S. 102.

*Penalties.*—The assumption of a British character, by using the British flag unduly, unless to escape capture by an enemy; the concealment of the British character, or assuming a foreign one, by a British ship, shall, in either case, subject the vessel to forfeiture, and the master, privy to the latter offences, to be punished for a misdemeanour. If unqualified persons acquire ownership in British ships, save in cases especially provided for, all interest they may acquire shall be forfeited to Her Majesty. Any person making a false declaration[1] touching ownership, shall be deemed guilty of a misdemeanour; and such interest as he may possess be forfeited to Her Majesty. Also, parties without an Admiralty warrant, using improper colours; such as those worn, or resembling those worn, by Her Majesty's ships—the master, owner, or any person hoisting the same shall incur a penalty not exceeding £500.—S. 103 to 105.

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[1] Any person who wilfully makes or assists in making, or procures to be made any false statement concerning the title or ownership of, or the interests existing in any ship, or any share or shares in a ship, or who utters or produces or makes use of any declaration or document containing any such false statement, knowing it to be false, shall be guilty of misdemeanour.—18 & 19 Vict., cap. 91, s. 9.

## SAFETY AND PREVENTION OF ACCIDENTS.

[APPLICABLE TO ALL BRITISH SHIPS; AND TO ALL FOREIGN STEAM SHIPS CARRYING PASSENGERS BETWEEN PLACES IN THE UNITED KINGDOM.]

*Boats for sea-going Ships.*—The following rules shall be observed with respect to boats and life buoys; viz.:—

1. No decked ship (except ships used solely as steam tugs, and ships engaged in the whale fishery) shall proceed to sea from any place in the United Kingdom, unless provided, according to her tonnage, with boats duly supplied with all requisites for use, and not fewer in number nor less in their cubic contents than is specified in the following table:
2. No ship carrying more than 10 passengers shall proceed to sea from any place in the United Kingdom, unless, in addition to those specified, she is provided with a life boat furnished with all requisites for use,—or that one of the aforenamed is rendered buoyant after the manner of a life boat, and also with two life buoys:

Such boats and life buoys shall be kept at all times fit and ready for use, but these enactments shall not apply in any case in which a certificate has been duly obtained under the 10th section of the "Passengers Act, 1852."

In the following cases; viz.:—

1. If any ship required to be provided with boats or life buoys, proceed to sea without; or if any such are lost or rendered unfit for service in the course of the voyage, through the wilful fault or negligence of the owner or master; or,
2. In case such boats or life buoys are accidentally lost or injured in the course of the voyage, and the master wilfully neglects to replace or repair the same the first opportunity; or,
3. If such boats and life buoys are not kept at all times fit and ready for use:

Then, if the owner be in fault, he shall incur a penalty not exceeding £100; and if the master be in fault, he shall incur a penalty not exceeding £50.—S. 291 to 293.

*Officers of Customs not to clear Ships not complying with the above provisions.*—No officer of Customs shall grant clearance or transire for any ship required to be provided with boats or life buoys unless the same is duly so provided; and if such ship attempts to go to sea without, any officer may detain her.—S. 294.

| Registered Tonnage. | | Column 1. To be carried by Sailing Ships and Steam Ships. | | | | | | | | | | Column 2. To be carried by Sailing Ships and by Steam Ships, when they do not carry the Boats in Col. 3. | | | | | | | | Column 3. To be carried by Steam Ships which do not carry the Boat in Col 2. | | | | | | | | | | | | Total Number of Boats. | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Sailing Ships. | Steam Ships. | Boats. | | | | | Boats. | | | | | Launches. | | | | | | | | Boats. | | | | | Life Boats. | | | | | Sailing Ships. | Steam Ships. |
| | | Number. | Length. | Breadth. | | Depth. | Number. | Length. | Breadth. | | Depth. | Number. | Length. | Breadth. | | Depth. | Number. | Length. | Breadth. | | Depth. | Number. | Length. | Breadth. | | Depth. | | | | | |
| Tons. | Tons. | | Ft | Ft. | In. | Ft. In. | | Ft | Ft. | In. | Ft. In. | | Ft | Ft. | In. | Ft. In. | | Ft | Ft. | In. | Ft. In. | | Ft | Ft. | In. | Ft. In. | | | | |
| — | 1,000 and upwards | 1 | 18 | 5 | 6 | 2 3 | 2 | 24 | 5 | 6 | 2 6 | 1 | 27 | 8 | 6 | 3 3 | 2 | 22 | 5 | 6 | 2 6 | 2 | 28 | 8 | 6 | 3 6 | — | 7 | | |
| — | 800 to 1,000 | 1 | 18 | 5 | 6 | 2 3 | 2 | 26 | 6 | 6 | 2 8 | 1 | 26 | 8 | 0 | 3 3 | 2 | 22 | 5 | 6 | 2 6 | — | — | — | | — | — | 4 or 5 | | as the Case may be. |
| 800 and upwards - | 500 to 800 | 1 | 18 | 5 | 6 | 2 3 | 2 | 24 | 5 | 6 | 2 6 | 1 | 26 | 8 | 0 | 3 3 | 2 | 22 | 5 | 6 | 2 6 | — | — | — | | — | 4 | 4 or 5 | | |
| 600 to 800 | 360 to 500 | 1 | 16 | 5 | 6 | 2 3 | 2 | 24 | 5 | 6 | 2 6 | 1 | 25 | 7 | 0 | 3 6 | 2 | 22 | 5 | 6 | 2 6 | — | — | — | | — | 4 | 4 or 5 | | |
| 400 to 600 | 240 to 360 | 1 | 16 | 5 | 6 | 2 3 | 1 | 22 | 5 | 6 | 2 5 | 1 | 22 | 6 | 6 | 3 3 | 2 | 22 | 5 | 6 | 2 6 | — | — | — | | — | 3 | 3 or 4 | | |
| 200 to 400 | 120 to 240 | 1 | 14 | 5 | 0 | 2 2 | — | — | — | | — | 1 | 20 | 6 | 0 | 3 0 | 2 | 22 | 5 | 6 | 2 6 | — | — | — | | — | 2 | 2 or 3 | | |
| 100 to 200 | 60 to 120 | 1 | 14 | 5 | 0 | 2 2 | — | — | — | | — | 1 | 16 | 5 | 6 | 2 9 | 2 | 18 | 5 | 6 | 2 4 | — | — | — | | — | 2 | 2 or 3 | | |
| Under 100 | Under 60 | 1 | 14 | 5 | 0 | 2 2 | — | — | — | | — | — | — | — | | — | — | — | — | | — | — | — | — | | — | 1 | 1 | | |

*Note.*—In Sailing Ships carrying the Number of Boats above specified, and Steam Ships carrying the larger of the Two Numbers, the Boats are to be considered sufficient, if their aggregate Cubic Contents equal the aggregate Contents of the Boats specified.

In Steam Ships carrying the smaller of the Two Numbers above specified, One of the Boats must be a Launch of the Capacity specified in Col. 2.

In Sailing Ships of 200 Tons Burden and under, not carrying Passengers, a Dingy may be substituted for the Boat in Col. 1.

In Sailing Ships of 150 Tons Burden and under, not carrying Passengers, a substantial Boat of [illegible]
may be substituted for those above specified.

*Lights and Fog Signals,—meeting and passing.*—The following rules shall be observed, viz.:—

1 and 2. The Admiralty shall, from time to time, make regulations requiring the exhibition of such lights and fog signals, by such classes of steam or sailing ships, as they think fit:

3. All such regulations shall be published in the *London Gazette*, and shall come into operation on a day there named; and the Admiralty shall cause them to be printed, and furnish a copy thereof to any owner or master of a ship who applies for the same.

4. All owners and masters shall be bound to notice them, and so long as they continue in force shall exhibit such lights, and use such fog signals as are enjoined by such regulations, and in default, the master or the owner, if in fault, shall for each occasion incur a penalty not exceeding £20.—S. 295.

Whenever a ship proceeding in one direction, meets another ship going in another direction, so that if both ships were to continue their respective courses they would pass so near as to involve risk of collision, the helms of both ships shall be put to port so as to pass each other on the port side; and this rule shall be obeyed by all steam and all sailing ships, whether on the port or starboard tack, and whether close-hauled or not; unless the circumstances of the case are such as to render a departure from the rule necessary, in order to avoid immediate danger, and, as regards sailing ships on the starboard tack close-hauled, to the keeping such ships under command. Every steam ship, when navigating any narrow channel, shall, when safe and practicable, keep to that side of the fair-way or mid-channel which lies on the starboard side of such steam ship.—S. 296 & 297.

If it appears to the court before which any case of collision is tried, that it was occasioned by the non-observance of any rule for the exhibition of lights or the use of fog signals, or of the rule as to the passing of steam and sailing ships, or of the rule as to a steam ship keeping to that side of a narrow channel which lies on the starboard side; the owner of the ship by which such rule has been infringed shall not be entitled to recover any recompence for damage sustained, unless it is shown that circumstances made a departure from the rule necessary. In case damage to person or property arises from the non-observance of the said rules by any ship, such damage shall be deemed to have been occasioned by the wilful default of the person in charge of the deck at the time, unless it is shown that circumstances made a departure from the rule necessary.—S. 298 & 299.

*Build and Equipment of Steam Ships.*—The following rules shall be observed as to the build of iron steamships, viz.:—

1. Every steam ship built of iron, of 100 tons or upwards, commenced after the 28th day of August, 1846, and every steam ship built of iron of less burden than 100 tons, commenced after the 7th day of August, 1851 (except ships used solely as steam tugs), shall be divided by substantial transverse water-tight partitions, so that the fore part of the ship shall be separated from the engine room by one, and the after part by another of such partitions.
2. Every steam ship built of iron commenced after the passing of this Act, shall be divided by such partitions into not less than 3 equal parts, or as nearly so as circumstances permit.
3. In such last-mentioned ships, each partition shall be of equal strength with the side plates of the ship with which it is in contact.
4. Every screw steam ship built of iron, commenced after the passing of this Act, in addition to the above partitions, shall be fitted with a small water-tight compartment, inclosing the after-extremity of the shaft.

And no clearance or transire shall be granted for any iron steam ship required to be so divided or fitted, unless the same is done; and if such ship attempts to ply or go to sea without such clearance or transire, any officer may detain her; and if such steam ship plies or goes to sea without, the owner shall incur a penalty not exceeding 100*l*.

Steam ships shall be provided as follows, viz.:—

1. Every steam ship, of which a survey is required, shall be provided with a safety valve upon each boiler, so constructed as to be out of the control of the engineer when the steam is up; and if such valve is in addition to the ordinary valve, it shall have an area not less, and a pressure not greater, than the area of, and pressure on, that valve.
2. Every sea-going steam ship employed to carry passengers shall, from time to time, have her compasses properly adjusted, to the satisfaction of the shipwright surveyor.
3. Every sea-going steam ship (unless used only as a steam tug) shall be provided with a hose adapted to extinguish fire in any part of the ship; and capable of being connected with the engines thereof.
4. Every sea-going steam ship employed to carry passengers shall be provided with the following means of making signals of distress, viz., 12 blue lights, or 12 port fires, and 1 cannon, with ammunition for at least 12 charges; or, in the discretion of the master or owner, with such

other means of making signals (if any) as may have been previously approved by the Board of Trade.

5. Every home trade steam ship, employed to carry passengers by sea, shall be provided with such shelter for the protection of deck passengers (if any) as the Board of Trade, having regard to the nature of the passage, the number of deck passengers to be carried, the season of the year, the safety of the ship, and the circumstances of the case, may require. And if any such steam ship goes to sea from any port in the United Kingdom without being so provided, then for each default in any of the above requisites the owner, (if in fault) shall incur a penalty not exceeding £100, and the master (if in fault) shall incur a penalty not exceeding £50.—S. 300 and 301.

*Penalty for improper Weight on Safety Valve.*—If any person places an undue weight on the safety valve of any steam ship, or, in the case of steam ships surveyed as described, increases such weight beyond the limits fixed by the engineer surveyor, in addition to any other liabilities he may incur by so doing, he shall incur a penalty not exceeding £100.—S. 302.

*Survey of Passenger Steamers.*—Passengers shall be held to include any persons carried in a steam ship, other than the master and crew, and the owner, his family and servants; and the expression "Passenger Steamer," shall be held to include every British steam ship carrying passengers to, from, or between any place or places in the United Kingdom, excepting steam ferry boats working in chains, commonly called steam bridges.

Every passenger steamer shall be surveyed twice at the least in each year in manner hereinafter mentioned.

For the purposes of this Act, the Board of Trade may, from time to time, appoint such number of shipwright surveyors and engineer surveyors at such ports as it thinks proper, and a Surveyor-general for the United Kingdom; may remove such surveyors, or any of them, and fix and alter the rates of remuneration to be received by them. It shall be lawful for the said surveyors in the execution of their duties to go on board any steam ship at all reasonable times, and to inspect the same, any part thereof, or any of the machinery, boats, equipments or articles on board; or any certificates of the master or mate, but not unnecessarily detaining or delaying the ship from proceeding on any voyage; and, if in consequence of any accident, or for any other reason, they consider it necessary to require the ship to be taken into dock, for the purpose of surveying the hull thereof; and any person who hinders such surveyor from going on board, or otherwise im-

pedes him in the execution of his duty under this Act, shall incur a penalty not exceeding £5. The said surveyors shall execute their duties under the direction of the Board of Trade, and subject to such regulations as that Board may make. Every surveyor who demands or receives, directly or indirectly, from the master or owner of any ship surveyed by him under the provisions of this Act, any fee or remuneration in respect of such survey, otherwise than as the officer, and by direction of the Board of Trade, shall incur a penalty not exceeding £50.

The owner of every passenger steamer shall cause the same to be surveyed at the times hereinafter directed by one each of the said shipwright surveyors and engineer surveyors so appointed; and such surveyors, when satisfied, shall give to such owner declarations as follows.

*Declaration of Surveyor.*—The declaration of the surveyor shall embrace the following particulars, viz.:—

1. That the hull of the ship is sufficient for the service intended, and in good condition.
2. That the partitions, boats, life buoys, lights, signals, compasses and shelter for deck passengers, and the certificates of the master and mate, or mates, are such, and in such condition, as required by this Act.
3. The time (if less than 6 months) for which the said hull and equipments will be sufficient.
4. The limits (if any) beyond which, as regards the hull and equipments, the ship is not deemed fit to ply.
5. The number of passengers which the ship is considered fit to carry; distinguishing, if necessary, between the respective numbers to be carried on the deck, in the cabins, and in different parts of the deck and cabins; such numbers to be subject to such conditions and variations, according to the time of year, the nature of the voyage, the cargo carried, or other circumstances, as the case requires.

*Declaration of Engineer.*—The declaration of the engineer surveyor shall embrace the following particulars, viz.:—

1. That the machinery of the ship is sufficient for the service intended, and in good condition.
2. The time (if less than 6 months) for which such machinery will be sufficient.
3. That the safety valves and fire hose are such, and in such condition, as are required by this Act.
4. The limits of the weight to be placed on the safety valves.
5. The limits (if any) beyond which, as regards the machinery, the ship is not deemed fit to ply.

And such declarations shall be in such form as the Board of

Trade directs. The owner shall transmit such declarations to the Board of Trade within 14 days after the dates of the receipt thereof; and in default, shall forfeit a sum not exceeding 10 shillings for every day that the sending is delayed. In all cases where it is possible, the said half-yearly surveys shall be made in the months of April and October, and the declarations transmitted on or before the 30th of April, and the 31st of October respectively; but if the owner, for any reason satisfactory to the Board of Trade, is unable to have his ship surveyed in April or October, then he shall have it done as soon thereafter as possible, and transmit such declarations to the Board of Trade within 14 days after the receipt thereof, with a statement of the reasons which prevented the survey at the time prescribed, and in case of delay in transmitting the declarations, shall be liable to a forfeiture similar to that mentioned in the last preceding section.

Upon receipt of such declarations, the Board of Trade, if satisfied that the provisions of the 4th part of this Act have been complied with, shall cause a certificate in duplicate to be issued to the effect, that the provisions of the law have been complied with, and such certificate shall state the limits and particulars regarding passengers, set forth in the declarations. —S. 303 to 312.

*Certificates to be issued.*—No certificate shall be held to be in force beyond the date fixed by the Board of Trade for the expiration thereof; nor after notice is given by the Board of Trade to the owner, agent, or master, that such Board has cancelled or revoked the same: also the Board of Trade may require any certificate expired, revoked or cancelled, to be delivered up as it directs; and any owner or master who, without reasonable cause, neglects or refuses to comply therewith, shall incur a penalty not exceeding £10.

The Board of Trade may cancel such certificates in any case which it has reason to believe,—

1. That the declarations of the sufficiency and good condition of the hull, equipments, and machinery of any passenger steamer, or either of them, have been fraudulently or erroneously made; or,
2. That such certificate has otherwise been issued upon false or erroneous information; or,
3. That since the making of such declarations the hull, equipments, or machinery of such ship have sustained any injury, or are otherwise insufficient:

And in every such case the Board of Trade may require the owner to have the hull, equipments, or machinery again surveyed, and to transmit a further declaration or declarations of the sufficiency and good condition thereof, before re-issuing any certificate.—S. 315 & 316.

*Certificate to be placed in some conspicuous part of the ship—Penalty for overcrowding.*—The owner or master of every passenger steamer shall, on the transmission of any such certificate as aforesaid to him or his agent, cause one of the duplicates thereof to be put up in some conspicuous part of the ship, visible to all persons on board, and shall cause it to be so continued as long as such certificate remains in force and such ship is in use; and in default, such owner or master shall for every offence incur a penalty not exceeding £10. It shall not be lawful for any passenger steamer to proceed to sea or upon any voyage or excursion with passengers on board, unless the owner has transmitted to the Board of Trade the declarations required, and has received from such Board a certificate applicable to the voyage or excursion contemplated; and no officer of Customs shall grant clearance or transire for such a ship unless upon the production of a certificate then in force and applicable; and if any passenger steamer attempts to ply or go to sea without, any officer may detain her; and if a passenger steamer plies or goes to sea with passengers on board, without having one of the duplicates of such certificate put up in some conspicuous part of the ship, the owner thereof shall incur a penalty not exceeding £100, and the master a further penalty not exceeding £20. If the person in charge of any passenger steamer receives on board, or if such ship has in any part thereof, any number of passengers which is greater than the number allowed by the certificate, the owner or master shall incur a penalty not exceeding £20. and also an additional penalty not exceeding 5 shillings for every passenger over and above the number allowed by the certificate; or, if the fare of any of the passengers on board exceeds 5 shillings, not exceeding double the amount of the fares of all the passengers who are over and above the number allowed, such fares to be estimated at the highest rate payable by any passenger on board.—S. 317 to 319.

*Misconduct by Passengers in Steamers.*—The following offenders, viz.:—

1. Any person who, after having been refused admission into any steamer by the owner, person in charge, or any person in the employ of the owner thereof, on account of such steamer being full, and after having had the full amount of his fare (if he has paid the same) returned or tendered to him, nevertheless persists in attempting to enter the same; and
2. Any person having got on board any steamer, who, upon being requested upon the like account by the owner, person in charge, or any person in the employ of the

owner, to leave such steamer before it has quitted the place at which such person got on board, and upon having the full amount of his fare (if he has paid the same) returned or tendered to him, refuses to comply with such request, shall for each such offence incur a penalty not exceeding 40 shillings, to be paid to the said owner.

The following offenders, viz. :—

1. Any person who travels or attempts to travel in a passenger steamer, duly surveyed, in conformity with the provisions of this Act, without having previously paid his fare, and with intent to avoid payment thereof; and
2. Any person who, having paid his fare for a certain distance, knowingly and wilfully proceeds beyond such distance, without previously paying additional fare for the additional distance, and with intent to avoid payment thereof; and
3. Any person who, knowingly and wilfully refuses or neglects, on arriving at the point to which he has paid his fare, to quit such steamer, shall for every such offence incur a penalty not exceeding 5 shillings, in addition to the fare, such penalty to be payable to the owner.

Every person who, having committed any of the offences mentioned in the 2 preceding sections, or either of them, refuses, on application of the master of the ship or of any other person in the employ of the owner, to give his name and address; or, who on such application, gives a false name or address, shall incur a penalty not exceeding £20, to be paid to the said owner.

The Master of any home trade passenger steam ship may refuse to receive on board any person who by reason of drunkenness, or who misconducts himself so as to cause annoyance to other passengers: or, if such person is on board, may put him on shore at any convenient place; and no person so refused admittance or so put on shore, shall be entitled to the return of any fare he may have paid.—S. 322 to 325.

*Accidents.*—Whenever any steam ship has sustained or caused an accident occasioning loss of life or serious injury to any person, or received material damage affecting her seaworthiness or efficiency, the owner or master shall, within 24 hours, or as soon as possible thereafter, send to the Board of Trade a report of such accident or damage, and of the probable occasion thereof, stating the name of the ship, the port to which she belongs, and the place where she is; or, neglecting so to do, he shall for such offence incur a penalty not exceeding £50.

If the owner of any steam ship, owing to her non appearance or to any other circumstance, shall have reason to appre-

hend that such ship has been wholly lost, he shall, as soon as convenient, send notice in like manner to the Board of Trade; and if within a reasonable time he neglect so to do, he shall incur a penalty not exceeding £50.

In every case of collision, in which it is practicable, immediately after the occurrence, the Master, shall cause a statement thereof, and of the circumstances under which it occurred, to be entered in the official log book (if any); such entry to be signed by the master, and also by the mate or one of the crew, and in default shall incur a penalty not exceeding £20.—S. 326 to 328.

*Carrying dangerous Goods.*—No person shall be entitled to carry in any ship, or to require the master or owner of any ship to carry therein, any aquafortis, oil of vitriol, gunpowder, or other goods which, in the judgment of such master or owner, are of a dangerous nature; and if any person carries or sends by any ship goods of a dangerous nature without distinctly marking their nature on the outside of the package, or otherwise giving notice in writing to the master or owner at or before the time of carrying or sending the same to be shipped; he shall for every such offence incur a penalty not exceeding £100; and the master or owner of any ship may refuse to take on board parcels that he suspects to contain goods of a dangerous nature, and may require them to be opened to ascertain the fact.—S. 329.

## WRECKS,[1] CASUALTIES, AND SALVAGE.

*Inquiries into Wrecks.*—Whenever any ship is lost, abandoned, or materially damaged; or when any ship causes loss or material damage to any other ship; or, when loss of life ensues from any casualty happening to or on board any ship on or near the coasts of the United Kingdom; or whenever such loss, abandonment, damage or casualty happens elsewhere, and any competent witnesses arrive at or are found in the United Kingdom, it shall be lawful for the inspecting officer of the Coast Guard, or the principal officer of Customs residing near the place where either occurred, or such witnesses arrive or can be conveniently examined; or for any other person appointed for the purpose by the Board of Trade; to make inquiry respecting such losses, and for that purpose he shall have all the powers given by this Act to inspectors appointed by the said Board.—S. 432.

[1] Wreck shall include jetsam, flotsam, lagan, and derelict, found in or on the shores of the sea, or any tidal water.—S. 2.

*Formal Investigation before Justices.*—If it appears to such officer or person that a formal investigation is requisite, or, if the Board of Trade so directs, he shall apply to any two justices or to a stipendiary magistrate to hear the case; who shall for that purpose have the same powers as if it were a proceeding relating to a cause of complaint in which they have power to make summary conviction or order; and it shall be the duty of such officer or person aforesaid to superintend the management of the case, and render such assistance to the said justices or magistrate as is in his power; upon the conclusion of the case, the said justices or magistrate shall send a report to the Board of Trade, containing a full statement, and their or his opinion on the case, accompanied by such extracts from the evidence, and observations as they or he may think fit. In cases where necessary, the Board of Trade shall have the power to appoint some person of nautical skill and knowledge to act as assessor to such justices or magistrate; who, upon the conclusion of the case, shall either signify his concurrence in their report, by signing it, or, if dissentient, shall signify the same with his reasons to the Board of Trade. In places where there is a local Marine Board, and a stipendiary magistrate is a member of such board, all such investigations when he happens to be present shall be made before such magistrate. The said justices or magistrate may make such order with respect to the costs of investigation as they or he may deem just, which shall be recoverable in the same manner as other costs incurred in summary proceedings; and the Board of Trade may, if it think fit, pay the expense of such investigation, and award the assessor such remuneration as it thinks fit.—S. 433 to 436.

*Investigations in Scotland.*—Investigations in Scotland, the Board of Trade may remit to the Lord Advocate to be prosecuted as he may direct, and in case he so requires, with the assistance of such person of nautical skill and knowledge as the Board of Trade may appoint for the purpose. Such justices or magistrate, or in Scotland the person directed by the Lord Advocate to conduct the investigation, may require any master or mate possessing a certificate of competency or service whose conduct appears likely to be called in question, to deliver such to them, and they shall hold the certificate until the conclusion of the investigation, and then return it to such master or mate; or, if their report is such as to enable the Board of Trade to cancel or suspend it, shall forward the same, to be dealt with as such Board thinks fit: Any master or mate failing to deliver his certificate when so required, shall incur a penalty not exceeding £50.—S. 437 & 438.

*Appointment and Duties of Receivers.*—The Board of Trade

shall have the general superintendence of matters relating to wreck throughout the United Kingdom, and may, with the consent of the Commissioners of Her Majesty's Treasury, appoint any officer of the Customs, Coast Guard, Inland Revenue, or, any other person, to be a receiver of wreck in any district, and shall give due notice of every such appointment. No admiral, vice admiral, or other person, exercising Admiralty jurisdiction shall, as such, receive, take, or interfere with any wreck, except as herein-after mentioned.—S. 439 and 440.

*Duty of Receiver when any Ship is stranded or in distress.*—Whenever any ship or boat is stranded or in distress, on the shore of the sea or of any tidal water within the limits of the United Kingdom, the Receiver of the district, upon being made acquainted with such accident, shall forthwith proceed to such place, and take the command of all persons present, assign such duties to each person, and issue such directions, as he may think conducive to the preservation of such ship or boat, the lives of the persons belonging thereto, and the cargo and apparel thereof; and if any person wilfully disobeys such directions, he shall forfeit a sum not exceeding £50; but it shall not be lawful for such receiver to interfere between the master of such ship or boat and his crew, in matters relating to the management thereof, unless requested by the master. The Receiver, with a view to the preservation of the ship or boat, persons, cargo and apparel, may do the following things; viz.:—

1. Summon such number of men as he thinks necessary to assist him: 2. Require the master or other person having the charge of any ship or boat near at hand to give such aid with his men, ship or boats as may be in his power: 3. Demand the use of any waggon, cart, or horses that may be near at hand: And any person, without reasonable cause, refusing to comply with any summons, requisition, or demand so made, shall for every such refusal incur a penalty not exceeding £100.

All cargo and other articles belonging to such ship or boat that may be washed on shore, lost, or taken therefrom, shall be delivered to the Receiver; and any person, whether owner or not, who secretes or keeps possession of, or refuses to deliver such to the Receiver, or to any person authorized by him to demand the same, shall incur a penalty not exceeding £100; and the Receiver or other person may take such cargo or article by force from the person refusing to deliver the same.—S. 441 to 443.

*Power of Receiver to suppress Plunder and Disorder by force.*—Whenever an accident as aforesaid occurs to a ship or

boat, and any person plunders, creates disorder, or obstructs the preservation of such ship, boat, lives, or cargo, it shall be lawful for the Receiver to cause such person to be apprehended, and to use force for the suppression of any such plundering, disorder, or obstruction, with power to command all Her Majesty's subjects to assist him in the use of such force. During the absence of the Receiver from the place where such accident occurs, or in places where no receiver has been appointed, the following officers, each in the absence of the other, in the order in which they are named; viz.:—Any principal officer of Customs, of the Coast Guard, of Inland Revenue, any sheriff, justice of the peace, commissioned naval officer, or commissioned military officer, may do all matters and things authorized to be done by the Receiver; excepting, that with respect to any goods or articles belonging to such ship or boat, any officer so acting shall be considered as the agent, and shall place the same in the custody of the Receiver; and no person acting as substitute shall be entitled to any fees payable to receivers, or be deprived by so acting of any right to salvage to which he would otherwise be entitled.—S. 444 and 445.

*Power in case of a Ship being in Distress to pass over adjoining lands with carriages.*—Whenever any such accident occurs to any ship or boat, all persons, for the purpose of rendering assistance or saving the lives of the persons on board, or the cargo or apparel thereof,—unless there is some public road equally convenient,—may pass and repass, with or without carriages or horses, over any adjoining lands, without being subject to interruption by the owner or occupier, provided they do as little damage as possible, and on like condition may deposit on such lands any cargo or other article recovered: and all damage that may be sustained in consequence shall be a charge on the ship, boat, cargo, or articles, and shall, in default of payment, be recoverable in the same manner as salvage. If the owner or occupier of land over which any person is authorized to pass for the purposes mentioned, impedes or hinders any such person from so passing or repassing, with or without carriages, horses, and servants, by locking his gates, refusing, upon request, to open the same, or otherwise; impedes or hinders the deposit of any cargo or article recovered from any such ship or boat; prevents such cargo or article from remaining so deposited for a reasonable time, until the same can be removed to a safe place; he shall for every such offence incur a penalty not exceeding £100.—S. 446 & 447.

*Power of Receiver to institute Examination with respect to Ships in Distress.*—Any Receiver, or in his absence, any jus-

tice of the peace, shall, as soon as convenient, examine upon oath as to the following matters:—any person belonging to a ship which may have been in distress on the coasts of the United Kingdom, or any other person able to give account thereof, or of the cargo or stores, viz.:—

The name and description of the ship; the name of the master and owners of the ship and cargo; the ports or places from and to which the ship was bound; the occasion of the distress of the ship; the services rendered; and such other matters or circumstances relating thereto, as the receiver or justice thinks necessary; and such receiver or justice shall take the examination in writing, and make 2 copies, of which he shall send one to the Board of Trade, and the other to the secretary at Lloyd's in London; which last shall be placed by the secretary in some conspicuous situation for inspection, and for the purposes of such examination every such receiver or justice shall have all the powers given to inspectors appointed by the Board of Trade.—S. 448.

*Rules to be observed by persons finding Wreck.*—The following rules shall be observed by any person finding or taking possession of wreck within the United Kingdom, viz.:—

If the person is the owner, he shall as soon as possible give notice to the receiver of the district, and describe the marks by which such wreck is distinguished; if any person not being the owner finds or takes possession of wreck, he shall as soon as possible deliver it to the receiver; or, making default herein, shall incur the following penalties, viz.:

If he is the owner a penalty not exceeding £100; if not the owner, he shall forfeit all claim to salvage and pay to the owner, if the same is claimed, but if unclaimed, then to the person entitled, double the value of such wreck (such value to be recovered in the same way as a penalty;) and also incur a penalty not exceeding £100.

If receiver suspects or receives information that wreck is secreted or in the possession of some person not the owner thereof, or otherwise improperly dealt with, he may apply to any justice for a warrant, and enter any house or other place, or any ship or boat, to search for and seize such wreck; and if such seizure is made in consequence of information given to the receiver, the informer shall be entitled by way of salvage to such sum as the receiver may allow, not exceeding in any case £5.—S. 450 & 451.

*Notice of Wreck to be given by Receiver.*—Every receiver, within 48 hours after taking possession, shall cause to be posted up in the Custom House of the port nearest to the place where

such wreck was found or seized a description thereof, and of any marks by which it is distinguished, and shall also, if the value of such wreck exceeds £20, transmit a similar description to the Secretary of the Committee of Lloyd's. Where wreck in the custody of any receiver is under the value of £5, is of so perishable a nature or so damaged that, in his opinion, it cannot be advantageously kept; or, if the value is not sufficient to defray the charge of warehousing, the receiver may sell the same before the expiration of the period hereinafter mentioned. Where any admiral, vice-admiral, lord of the manor, or other person is entitled to unclaimed wreck found on any place within a district for which a receiver is appointed, such admiral, &c., shall deliver to such receiver a statement containing the particulars of his title, and the address to which notices are to be sent; and upon such statement and proof of the validity of such title being made, it shall be his duty when he takes possession of wreck found at such place, within 48 hours thereafter, to send a description of the same and of any marks by which it is distinguished, directed to such address. Whenever any dispute arises in any part of the United Kingdom as to the amount payable to any receiver in respect of expenses or fees, such dispute shall be determined by the Board of Trade, whose decision shall be final.—S. 452 to 456.

*Salvage in the United Kingdom.*—In the following cases, viz.:—

Whenever any ship or boat is stranded or otherwise in distress on the shore of any sea or tidal water within the limits of the United Kingdom, and services are rendered by any person,

In assisting such ship or boat; in saving the lives of persons belonging thereto, and in saving cargo, apparel, or any portion thereof; and whenever wreck is saved by any person other than a receiver within the United Kingdom, there shall be payable by the owners thereof, to the person by whom such services are rendered, a reasonable amount of salvage, together with all expenses properly incurred in the performance of such services; the amount in case of dispute, to be determined as follows.—S. 458.

*Salvage for Life may be paid by Board of Trade out of Mercantile Marine Fund.*—Salvage in respect of lives of persons belonging to such ship shall be payable by the owners in priority to all other salvage claims; and in cases where ship or boat is destroyed, or where the value of actual expenses incurred after payment is insufficient to pay the amount of salvage due in respect of any life or lives, the Board of Trade may award to the salvors out of the Mercantile Marine Fund such sum as it deems fit, in respect thereof.—S. 459.

*Disputes as to Salvage how to be settled.*—Disputes with respect to salvage arising within the boundaries of the Cinque Ports shall be determined as heretofore. Elsewhere, in the United Kingdom, when the parties cannot agree to settle by arbitration or otherwise;

Then, if the sum claimed does not exceed £200, such dispute shall be referred to the arbitration of two justices resident;

In case of wreck, at or near where the wreck is found;

In case of services rendered, near to the place where ship or boat is lying, or near to the first port in the United Kingdom, into which such ship or boat is brought after the claim to salvage arises;

If the sum claimed exceeds £200, the dispute may, by consent, be referred to the arbitration of such justices; or, if they do not consent, it shall be decided by the High Court of Admiralty in England and Ireland, and by the court of session in Scotland; provided that if the claimants in such dispute do not recover in such courts a greater sum than £200, unless the court certifies that the case is a fit one to be tried in a superior court, they shall not recover any costs, charges, or expenses incurred in the prosecution of their claim. When disputed cases of salvage are referred to justices, they may either themselves determine them, or call in the aid of an assessor conversant with maritime affairs; and the costs of arbitration shall be paid as directed by their award. Any person feeling aggrieved therewith, may appeal to the Courts of Admiralty in England and Ireland, or the Court of Session in Scotland, provided the sum in dispute exceeds £50. When appeal is made, the justices shall transmit to the proper officer of the Court of Appeal, a true copy of the proceedings had before them with the award made thereon, and a certificate of the gross value of the article respecting which salvage is claimed.—S. 460 to 465.

*Payment of Salvage.*—Whenever the aggregate salvage payable has been finally ascertained, but a dispute arises as to its apportionment, then, if the amount does not exceed £200, it shall be lawful for the party liable, to apply to the receiver of the district for liberty to pay the amount to him; and he shall receive the same, and grant a certificate, stating the fact of such payment and the services in respect of which it is made; which shall be a full discharge and indemnity to the person to whom it is given; but if the amount exceeds £200, it shall be apportioned as follows:—upon receipt of such amount, the receiver shall distribute the same among the several persons entitled thereto, upon such evidence and in such shares and

proportions as he thinks fit, with power to retain any monies that may appear to him to be payable to absent parties; but any distribution so made shall be final and conclusive.—S. 466 & 467.

*Manner of enforcing payment of Salvage.—Power of Receiver to sell Property salved in cases of Nonpayment.*—Whenever salvage is due, the receiver shall act as follows, viz.:—

1. If in respect of services rendered in assisting any ship or boat, or in saving the lives of persons belonging to the same, or the cargo or apparel thereof, he shall detain such ship or boat and the cargo and apparel until payment is made, or process issued by some competent court for the detention of such ship, boat, cargo, or apparel. 2. If in respect of the saving of any wreck not sold as unclaimed in pursuance of the provisions hereinafter contained, he shall detain such wreck until payment is made, or process issued; but it shall be lawful for the receiver, if at any time previously to the issue of process, satisfactory security is given, to release any ship, boat, cargo, apparel, or wreck so detained by him; and where the claim for salvage exceeds £200, it shall be lawful for the Court of Admiralty in England or Ireland, and for the Court of Session in Scotland, to determine any question concerning the amount of security, or the sufficiency of the sureties; and in all cases where security is given to the receiver for an amount exceeding £200, it shall be lawful for the salver, the owner of the property salved, or their respective agents, to institute proceedings in the aforenamed courts for the purpose of having the questions arising between them adjudicated upon.

Whenever ship, boat, cargo, apparel, or wreck is detained by any receiver for nonpayment, and the parties liable are aware of such detention, then,

1. Where the amount is not disputed, but payment not made within 20 days after the same has become due. 2. Where the amount is disputed, but no appeal lies from the first tribunal to which the dispute is referred, and payment is not made within 20 days after its decision. 3. Where the amount is disputed, and an appeal lies from the decision of the first to another tribunal, and payment is not made, monition taken out, or other proceedings for the prosecution of the appeal instituted, within 20 days, the receiver may forthwith sell the same, or a sufficient part, and out of the proceeds, after payment of sale expenses, defray all sums of money due in respect of expenses, fees, and salvage, paying the surplus, if any, to the owners of the property sold, or other the parties entitled

to receive the same. Subject to the payment of such expenses, fees, and salvage, the owner of any wreck who establishes his claim to the satisfaction of the receiver within one year from the date such wreck has come into possession of the receiver, shall be entitled to have the same delivered up to him.—S. 466 to 470.

*Unclaimed Wreck in the United Kingdom.*—In the event of no owner establishing a claim to wreck before the expiration of a year after it has come into the possesion of the receiver, then, if any admiral, vice-admiral, lord of any manor, or other person, has given notice and proved that he is entitled to wreck found at such place, the receiver shall, upon payment of all expenses, fees, and salvage due, deliver up possession to such admiral, &c. If any dispute arises between the receiver and any such admiral, &c., as to the validity of title, or if divers persons claim to be entitled to wreck found at the same place, the matter may be decided by two justices in the same manner in which disputes as to salvage are directed to be determined. If any party is unwilling to refer the same to two justices, or, having so referred, is dissatisfied with their decision, he may within 3 months fom the expiration of such year as aforesaid, or from the date of decision, take proceedings for establishing his title in any court of law, equity, or admiralty, having jurisdiction.

But of the revenue arising under this portion of the Act, the Board of Trade, with consent of the Treasury, shall have power to purchase on behalf of Her Majesty, her heirs and successors, all such rights to wreck as may be possessed by any person or body corporate, other than Her Majesty. If no owner establishes claim to wreck before the expiration of a year as aforesaid, and if no admiral, lord of any manor, or person other than Her Majesty, is proved to be entitled, the Receiver shall forthwith sell the same, and after payment of expenses of sale, deducting therefrom his fees, and all expenses incurred by him, and paying to the salvors such amount as the Board of Trade may determine, pay the balance into the receipt of Her Majesty's Exchequer, as part of the consolidated fund of the United Kingdom.—S. 471 to 475.

*Jurisdiction of the High Court of Admiralty.*—Subject to the provisions of this Act, the High Court of Admiralty shall have jurisdiction to decide upon all claims whatsoever relating to salvage.—S. 476.

*Offences in respect of Wreck.*—Whenever any ship or boat is stranded or in distress near the shore of any sea or tidal water in the United Kingdom, and such ship or boat, or any part of the cargo or apparel thereof, is plundered, damaged, or destroyed by persons riotously and tumultuously assembled, full compensation shall be made to the owner—

In England, by the inhabitants of the hundred, wapentake, ward or district.

In Ireland, by the county, town, barony or parish.

In Scotland, by the county, city, or borough, in or nearest to which such offence is committed. Every person who wrongfully removes any part of a ship or boat stranded or in distress, or any part of the cargo or apparel thereof, or any wreck; or endeavours in any way to impede or hinder the saving of such ship, boat, cargo, apparel, or wreck; or secretes any wreck, or obliterates or defaces any marks thereon; shall, in addition to any other penalty or punishment he may be subject to under this or any other Act, for each such offence incur a penalty not exceeding £50; and every person not a Receiver or person authorized to take command in cases of ships being stranded or in distress; or not acting under the orders of such parties who, without leave of the master, endeavours to board any such ship or boat, shall for each offence incur a penalty not exceeding £50, and it shall be lawful for the master to repel by force any such person attempting to board the same. If any person takes into foreign port any ship or boat stranded, derelict, or otherwise in distress on or near the shore of the United Kingdom, any part of the cargo or apparel thereof, anything belonging thereto, or any wreck found as aforesaid, and there sells the same, he shall be guilty of felony, and subject to penal servitude for a term not exceeding 4 years.—S. 477 to 479.

*Dealers in Marine Stores, and manufacturers of anchors.*—Every person dealing in anchors, cables, sails or marine stores of any description, shall conform to the following regulations; viz.:—

1. He shall have his name, with the words, "Dealer in marine stores," painted distinctly in letters of not less than six inches in length on every warehouse or other place of deposit belonging to him, or incur a penalty not exceeding £20. 2. He shall keep books, fairly written, and shall enter therein an account of all such marine stores as he may become possessed of, stating, in respect of each article, the time at which, and the person from whom, he purchased or received the same, with a description of that person's business and place of abode; or incur a penalty not exceeding £20 for the first, and £50 for every subsequent offence. 3. He shall not, by himself or agents, purchase marine stores of any description from persons apparently under the age of sixteen years; or incur a penalty not exceeding £5 for the first, and £20 for every subsequent offence. 4. He shall not cut up any cable or similar article, exceeding 5 fathoms in length, or

unlay the same into twine or paper stuff, on any pretence whatever, without obtaining permit and publishing notice as follows, or incur a penalty not exceeding £20 for the first, and £50 for every subsequent offence. In order to obtain permit, a dealer in marine stores shall make declaration before some justice, stating the quality and description of cable, or other like article, about to be cut up or unlaid: that he purchased or acquired the same, *bonâ fide* without fraud, and without knowledge or suspicion that the same had been come by dishonestly: the name and description of person from whom he purchased or received the same: And it shall be lawful for the justice before whom such declaration is made, or the Receiver of the district where such dealer resides, upon production of such declaration, to grant a permit.

But no dealer in marine stores who has obtained such permit shall proceed by virtue thereof to cut up or unlay any cable or other like article, until he has for the space of one week at the least, advertised in some newspaper published nearest to the place where he resides, the fact of his having so obtained a permit, and specifying the nature of the cable or other article, the place where it is deposited, and the time at which the same is intended to be cut up or unlaid; and if any person suspects or believes that such cable or other article is his property, he may apply to any justice for a warrant; who, on the applicant making oath (or affirmation, if a person entitled to make an affirmation), may grant a warrant, entitling the applicant to require production of the cable or other article mentioned in the permit, and the book of entries directed to be kept by every dealer in marine stores, to inspect and examine the same; and if the said dealer fails to comply therewith, he shall incur a penalty not exceeding £20 for the first, and £50 for every subsequent offence. Every manufacturer of anchors shall mark in legible characters on the crown and shank under the stock his name or initials, with the addition of a progressive number and the weight of such anchor; or incur a penalty not exceeding £5.—S. 480 to 483.

*Salvage by Her Majesty's Ships.*—When salvage services are rendered by any ship belonging to Her Majesty, or by the commander or crew thereof, no claim shall be made or allowed for any expense or loss sustained by Her Majesty by reason thereof. No claim whatever on account of salvage services rendered to any ship, cargo, or appurtenances of any ship by the commander, crew, or part of the crew, of any of Her Majesty's ships, shall be finally adjudicated upon unless the written consent of the Admiralty, under the hand of the secretary, has first been obtained; and if any person fails to

prove such consent to the satisfaction of the court, his suit shall stand dismissed, and he shall pay all the costs of such proceedings. Whenever services for which salvage is claimed are rendered at any place out of the United Kingdom and the four seas adjoining, by the commander, crew, or part of the crew, of any of Her Majesty's ships, the property alleged to be salved, if the salvor is justified in detaining it at all, shall be taken to some port where there is either a consular officer or a vice-admiralty court; and within 24 hours after arriving, the said salvor and the master or other person in charge of the property shall each deliver to the consular officer (or vice-admiralty judge there) a statement on oath, specifying, so far as they respectively can,—

1. The place, condition, and circumstances in which the ship, cargo, or property was when the services were rendered. 2. The nature and duration thereof, and the salvor shall add to his statement. 3. The proportion of the value of the said ship, cargo, and property, and of the freight which he claims for salvage, or the values at which he estimates the said ship, freight, cargo and property respectively, and the several amounts that he claims for salvage in respect of the same; and—4. Any other circumstances he thinks relevant to the said claim: and the master or person in charge shall add to his statement —5. A copy of the certificate of registry of the said ship, and of the indorsements thereon, stating any change which (to his knowledge or belief) has occurred in the particulars contained in such certificate: the state of the title to the ship for the time being, of any incumbrances and certificates of mortgage or sale, and the names and places of business of the owners and incumbrancers, if any. 6. The name and place of business or residence of the freighter (if any) of the said ship, and the freight to be paid for the voyage she is then on. 7. A general account of the quantity and nature of the cargo at the time the salvage services were rendered. 8. The name and residence of the owner of such cargo, and of the consignee thereof. 9. The values at which the said master estimates the said ship, cargo, and property, and the freight respectively, or, if he thinks fit, in lieu of such estimated value of the cargo, a copy of the ship's manifest. 10. The amounts which the master thinks should be paid as salvage for the services rendered. 11. An accurate list of the property saved, in cases where the ship is not saved. 12. An account of the proceeds of the sale of the ship, cargo, or property, in cases where the same, or any of them, are sold at such port as aforesaid.

13. The number, capacities, and condition of the crew of the said ship at the time the said services were rendered. 14. Any other circumstance he thinks relevant to the matters in question. 15. A statement of his willingness to execute a bond, in such amount as the said consular officer or judge may fix, and who, within 4 days after receiving the said statements, shall fix the amount in the bond at a sum sufficient to answer the demand for the salvage services rendered; but such sum shall not exceed one-half of the value which the said ship, freight, cargo, or parts in respect of which salvage is claimed, are worth; and the said consular officer or judge may proceed, *ex parte*, if either of the aforesaid statements is not delivered to him within the required time; but he shall in no case require the cargo to be unladen; notice of the sum fixed shall be sent to the salvor and the master; and upon such master executing a bond for the amount, in the presence of the said officer or judge (who shall attest the same), and delivering it to the salvor, the right of the latter to retain possession shall cease.

But if the ship, cargo, or property, in respect of which the claim is made, is not owned by persons domiciled in Her Majesty's dominions, the right of the salvor to retain possession shall not cease unless, in addition to the said bond, the master procures satisfactory security for the due performance of its conditions, and places the same in the custody of the officer or judge, or, in the joint possession of the judge and any other person the salvor may appoint.—S. 484 to 489.

*Salvage, General.*(1)—Whenever services for which salvage is claimed are rendered by the commander or crew of any ship, and the salvor voluntarily agrees to abandon his lien upon the ship, cargo, and property upon the master or other person in charge entering into a written and attested agreement to abide the decision of the Court of Admiralty or vice-admiralty, and gives security to such amount as may be agreed on; such agreement shall bind the owners of the ship, freight, and cargo for the time being, their respective heirs, executors and ad-

(1) *Remuneration for Services by Coast Guard.*—In cases where services are rendered by officers or men of the coast guard service in watching or protecting shipwrecked property, then unless it can be shewn that such services have been declined by the owner of such property or his agent at the time they were tendered, or that salvage has been claimed and awarded for such services, the owner of the shipwrecked property shall pay in respect of the said services remuneration according to a scale to be fixed by the Board of Trade, so, however, that such scale shall not exceed any scale by which payment to officers and men of the coastguard for extra duties in the ordinary service of the Commissioners of Customs is for the time being regulated.—18 & 19 Vict., cap. 91, s. 20.

ministrators, for the salvage which may be adjudged to be payable to the extent of the security so given; and, upon such agreement being made, the salvor and master or other person in charge, shall respectively make such statements as are required in case of a bond being given, except that such statements need not be made upon oath; and the salvor shall, as soon as practicable, transmit the agreement and statements to the Court which they have determined shall adjudicate.

Whenever the aggregate amount of salvage payable for services rendered in the United Kingdom has been finally ascertained, and exceeds £200; or, rendered elsewhere, of whatever amount; then if any delay or dispute arises as to the apportionment, any court having admiralty jurisdiction may cause the same to be apportioned amongst the persons entitled as it thinks just; and for that purpose, may appoint any person to carry it into effect, and may compel any person under whose control such amount may be to distribute the same, or bring it into court, and for such purposes may issue such monitions or processes as it thinks fit.—S. 497 & 498.

*Foreign Goods found derelict to be subject to the same Duties as on Importation.*—All wreck, being foreign goods, brought or coming into the United Kingdom or the Isle of Man, shall be subject to the same duties as if imported into the United Kingdom;(1) and if any question arise as to origin, they shall be deemed to be the produce of such country as the Commissioners of Customs may determine.—S. 499.

*Goods saved from Ships wrecked to be forwarded to the Ports of their original Destination.*—The Commissioners of Customs and Excise shall permit all goods, wares, and merchandize saved from any ship stranded or wrecked on its homeward voyage to be forwarded to the port of original destination, and the like saved from any ship stranded or wrecked on its outward voyage to be returned to the port at which the same were shipped; such Commissioners taking security for the due protection of the revenue in respect thereof. —S. 500.

(1) For regulations *see* Wrecked Goods in "Miscellaneous Orders."

# A LIST OF CUSTOMS' BONDS

| | Authority. |
|---|---|
| **EXPORTATION.** | |
| (1) Of warehoused goods, British wrought plate, goods subject to duties of Customs, or entitled to drawback, or exportable only under particular rules, regulations, or restrictions . . . | 16&17 Vict. c.107, s.120. |
| Of goods sold by the crown, viz. seized or secured goods | |
| Of goods in transit (4) . . . . . | B. M. 18th May, 1850. |
| Of warehoused goods, viâ Southampton or Newhaven, Folkstone, Harwich, and Liverpool . | B. M. 28th Feb., 1854.<br>B. O. 26th July, 1855.<br>B. O. 21st Aug., 1855.<br>B. M. 26th Aug., 1856. |
| **WAREHOUSE.** | |
| (3) By proprietors or occupiers of warehouses . | 16 & 17 Vict. c. 107, s. 11, and G.O. No. 91, 1853. |
| (1) For goods taken out to be refreshed, redressed, &c. . | 16&17 Vict.c.107, s.107. |
| On exportation of goods from warehouse . . | G. O. 24th Dec. 1825, 16&17 Vic.c.107, s.120 |
| On removal of warehoused goods to another port (4) | 16&17 Vict.c. 107, s.99. |
| On removal of wines and spirits to be bottled . . | G. O. No. 33, 1854. |
| On removal of warehoused goods to another port without being re-weighed . . . . . | G.O. 18th Feb. / 6th Sept. 1832 |
| **SHIPS' STORES.** | |
| (1) On removal of surplus stores coastwise . . . | G.O. No. 116 & 133, 1845. |
| (4) By master, on shipment of warehoused goods as stores and surplus stores, & stores for drawback | G. O. No. 10, 1848. |
| (1) On removal of spirits and tobacco, in illegal packages, from a warehousing port to a port not a warehousing port for such articles . . | G. O. No. 36, 1848. |
| On removal of warehoused goods as stores for a particular ship . . . . . | G. O. No. 83, 1852, and 12, 1853. |
| On removal of warehoused goods as stores for Her Majesty's ships . . . . . | T. O. 18 Jan. 1840.<br>B. M. 18 July, 1845, and 30 Sept. 1850. |
| On removal of warehoused goods as stores on board of foreign ships of war . . . . . | G. O. No. 43, 1849. |
| **OFFICERS OF CUSTOMS.** | |
| On acceptance of office . . . . . | G.O. 27th Oct., 1834. / 13th June, 1835. |

| | Stamp. | |
|---|---|---|
| (1) If Penalty does not exceed £50 .. .. .. .. .. | 1s. 3d. | 13 & 14 Vict. ch. 97, and G. O. 67 & 71, 1850. |
| Exceeding £50 and not exceeding £100 .. .. .. .. | 2s. 6d. | |
| Exceeding £100 and not exceeding £150 .. .. .. .. | 3s. 9d. | |
| Exceeding £150 .. .. .. .. .. .. | 5s. 0d. | |
| **BONDED WAREHOUSES.** | | |
| (2) Penalty being £2000 for a single Warehouse or Vault; £3000 for a Warehouse and Vault together .. .. .. .. | 5s. 0d. | |

(3) *For time allowed for transhipment and for re-warehousing of goods removed, see "Transhipment," and "Goods removed under Bond," in "Miscellaneous Orders."*

*General Removal Bonds may be entered into, on application to the Board, and on approval of sureties.* 16 and 17 Vict. cap. 107, s. 99.—*G. O. No.* 109, 1853. *These Bonds are taken by the Collectors of Customs.*

| | Authority. |
|---|---|
| **CHANNEL ISLANDS.** | |
| By master, on clearance from Channel Isles with cargo | 16 & 17 Vict. c. 107, s. 205 |
| **ISLE OF MAN.** | |
| On clearance to, with refined sugar for drawback . | 16 & 17 Vict. c. 107, s. 120. |
| On clearance from, with goods subject to duty . | 16 & 17 Vict. c. 107, s. 347. |
| **PASSENGER VESSELS.** | |
| By owner or charterer and master (unstamped) (Penalty £1000) . . . . . | 18 & 19 Vict. c. 119, s. 63, & G.O. No. 144, 1855. |
| **CASKS, &c., TO AFRICA.** | |
| By owner of vessel engaged in the African trade, carrying an extraordinary number of casks staves, hoops, &c. (Penalty £500) . . . | B. M. 3rd Jan., 1856. |
| **COASTWISE.** | |
| On removal of goods other than warehoused, (not coals or culm) . .. . . . . | G. O. 8th June, 1820. |
| **GENERAL.** | |
| On release of seized vessels from detention, (Penalty value of vessel) . . . . . | G. O. 20th Nov., 1841. |
| On Foreign anchors, landed to be repaired, (Penalty £500) . .. . . . . | G O. 17th June, 1806. |
| **FORMS.** | |
| Entries, Transires, &c. . . . . | G. O. 11th Mar., 1831. |
| Cockets for goods shipped to the Baltic . . | G.O. No. 44, 1854. |
| Entry of wine, shipped for officers in navy or revenue service . . . . . | 16 & 17 Vict. c. 107, s. 134. |
| Debenture for drawback on goods exported* . . | 6 Geo. 4, c. 41, s. 2. |
| " for general goods . . . . . | |
| " for refined sugar . . . . . | G.O. 22d Nov. / 1st Dec. 1825 |
| Certificate of payment of duty . . | 55 Geo. III. c. 184. |

| | Stamp. | |
|---|---|---|
| If a Ship is bound to a Port in Europe, Penalty £100 | 2s. 6d. | 13 & 14 Vict. ch. 97. |
| If a Ship is bound out of Europe, Penalty £300 .. | 5s. 0d. | G.O. No. 67 & 71, 1850. |

Debenture for Drawback. *For Scale of Stamp Duties, see Note (1) p. 116.*

Debentures on certificates issued in respect of goods put on board ships as stores not ble to Stamp duty.—G. O. 24th December, 1833.

*For time allowed for landing goods exported, see p. 114.*

*N.—Bonds for Rice, Tobacco, and Wine exported on drawback, are exempt from Stamp duty, as are bonds for Tobacco exported from any of Her Majesty's warehouses.*—7 Vict. cap. 21, s. 8, and 6 Geo. IV., cap. 41, s. 2.

# REGULATIONS APPLICABLE TO PERSONS NOMINATED TO OFFICES IN H. M. CUSTOMS.

Amended Rules applicable to persons nominated to Offices in the Customs; shewing the ages for admission; the proofs that will be required in regard to age, state of health, previous character and pursuits; the qualifications necessary for the various offices; and the instruction and probation which the parties will be required to undergo.

## AGE.

The age of admission to the Establishment[1] to be as follows, viz.:—

| IN-DOOR OFFICERS. | MUST HAVE COMPLETED. | MUST NOT EXCEED. |
|---|---|---|
| Clerks and Extra Clerks | 16 years of age. | 25 years of age. |

| OUT-DOOR OFFICERS. | | |
|---|---|---|
| Landing Waiters . . . . <br> Gaugers . . . . <br> Coast Officers. . . <br> Weighers . . . . <br> Tidewaiters . . . | 20 „ „ | 25 „ „ |

Extra Clerks and Extra Officers promoted to the above Offices on the Establishment, to be admitted up to the age of 40 years, provided they were first employed in the Customs before they attained the age of 25, and had been so employed not less than six months in each year.—T. O. 17 April, 1856.

| | | |
|---|---|---|
| Boatmen . . . . <br> Watchmen . . . . | 21 years of age. | 30 years of age. |
| Housekeepers . . <br> Doorkeepers. . . <br> Messengers . . . | 21 „ „ | 35 „ „ |

Extra Officers promoted to these offices on the Establishment, to be admitted up to the age of 40 years, provided they were first employed in the Customs before they attained the age of 30 and 35 respectively, subject to the same conditions as in the case of Extra Clerks, &c.—T. O. 23rd March, 1853.

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(1) The date of the Civil Service Commissioners' Certificate will be deemed the governing date as respects the age of admission.

### PROOF OF AGE.

1st. Persons born in England or Wales subsequently to the 30th day of June, 1837, should produce certificates from the Registrar General of births, &c., or his local officers, and in ordinary cases no further evidence will be required. Any person not producing such certificate must account for its non-production, and must prove his age by evidence satisfactory to the Commissioners.

2nd. All other persons should produce certificates of baptism, duly signed, and in the regular form; but where a baptismal certificate is not produced, satisfactory reasons for its non-production must be assigned and verified.

Where certificates of baptism specify the time of birth, and no suspicion of irregularity exists, further evidence will not be required.

Where a baptismal certificate does not specify the time of birth, and where no baptismal certificate can be procured, the best evidence that can be given of the date of birth must be obtained. In the case of Dissenters, the non-parochial registers, deposited under the Act 3 & 4 Vict. cap. 92, with the Registrar-General in Somerset House, will be available. If evidence be offered by a family Bible or record, an extract therefrom must be made and subscribed by some credible and disinterested person, with the following form of attestation:—

"This is a true extract from a Bible [or other book or document, as the case may be,] in the possession of residing at ;
and the insertion therein of the date of the birth of appears to have been made at the time indicated.

(Signed)
(Profession)
(Place of abode)
Dated this day of

Should there be no record whatever of the date of birth, the evidence of some credible and disinterested person who can speak as to the age of the party, must be obtained. Such person must be required to make a solemn declaration in the statutory form before a magistrate, as to the date of birth, and as to the particular circumstances which enable him or her to speak to the fact.

### II. HEALTH.

Every person nominated to a situation, must produce a certificate, dated subsequently to the nomination, signed by a

Member of one of the Colleges of Physicians or Surgeons, or of the Apothecaries' Company, or a Medical Graduate of an University; and such certificate must contain the statements following:—

"I hereby certify, that I have this day personally examined Mr. , proposed to be appointed to the junior situation of in the department of , and that I believe him to be free from any physical defect or disease which would be likely to interfere with the proper discharge of his duties.

(Signed)
(Professional title)
(Address)

Should there be any special circumstances, they should be stated, with such explanations as may be necessary, before the words "and I believe him to be free," &c., and the certificate should proceed "under [or notwithstanding] the circumstances herein appearing I believe him to be free, &c."

### III. CHARACTER.

Persons who have been previously employed in any department of the public service should without delay communicate the fact of their having been so employed.

Those who have been previously in the employ of private individuals, should name their last employer as one of their Referees.

Those who have left school within two years before their nomination should name their last schoolmaster as one of their Referees.

All parties must produce papers, in the forms[1] which will be furnished on each nomination. The counter-signature of a justice of the peace, clergyman of the Established or Roman Catholic Church, or of a recognized minister of some other religious denomination, must be obtained, where the referees are not themselves justices of the peace, clergymen or ministers.

No person will be admitted to the Service who shall have been guilty of an offence against the Revenue Laws, or who shall have been dismissed from any other department of the public service, or who may not be free from debt, proof of which must be furnished.

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[1] Copies of the Forms at present in use will be found at p.p. 328, 329, 330.

### EXAMINATION.

Persons nominated to situations in the Customs must present themselves within one month from the date of the nomination, in order to take up their appointments; and they will undergo an examination as follows, viz. :—

I. Clerks in the Solicitor's office :—

1st. Exercise designed to test handwriting and orthography.
2nd. Arithmetic, including vulgar and decimal fractions.
3rd. English composition.
4th. Geography.
5th. English history.
6th. Latin.

II. Clerks not in the Solicitor's Office, extra clerks, landing waiters, searchers, &c., coast officers and gaugers :—

1st. Exercise designed to test handwriting and orthography.
2nd. Arithmetic, including vulgar and decimal fractions.
3rd. English composition.
4th. Geography.
5th. English history.

All persons nominated to the office of landing waiter will be required to exhibit a somewhat greater proficiency in the above subjects than that which will be deemed sufficient in the case of clerks, extra clerks, &c., and those nominated to the office of landing waiter at Newhaven, Dover, and Folkstone, must show some proficiency in French.

III. Tidewaiters and weighers :—

1st. Writing from dictation.
2nd. Arithmetic, (first four rules) and the different weights and measures.

IV. Housekeepers and messengers must be able to read and write, and be acquainted with the first four rules of arithmetic.

V. Doorkeepers, boatmen, and watchmen must also be able to read and write.—T. O., 17th April, 1856.

### LOCALITY OF EXAMINATIONS.

1. Persons nominated as clerks, extra clerks, landing waiters, and gaugers in London, and persons nominated as landing waiters at Folkstone, Dover and Newhaven, to be examined at the office of the Civil Service Commissioners, whatever may be the locality of their residence.

2. Persons nominated as tidewaiters, weighers, housekeepers, and messengers in London, and persons nominated to appointments of any description at other ports, except as above mentioned, to be examined as follows :—

| *Residence.* | *To be examined.* |
|---|---|
| London and its neighbourhood | At the office of the Civil Service Commissioners. |
| Edinburgh and its neighbourhood ... ... ... | By the assistant examiner of the Commissioners in Edinburgh. |
| Dublin and its neighbourhood | By the assistant examiner of the Commissioners in Dublin. |
| Elsewhere ... ... ... | At the port nearest their residence, or at that which for special reasons the Board of Customs may direct. |

*Note.*—In those cases where persons nominated to offices in London are examined at the outports, the parties will be required to be examined by the Medical Inspector of the Customs in London, before a final Certificate of Qualification will be granted by the Civil Service Commissioners.

The preliminary examination of persons appointed to offices in London, and not at present examined by the Civil Service Commissioners, to be conducted as follows:—

| | |
|---|---|
| Persons nominated to be door-keepers | To be examined by a clerk in the Secretary's office. |
| Persons nominated to be boatmen or watchmen | To be examined by the inspectors of the river. |

The examinations at the out ports for the like situations to be by the collectors and comptrollers, the persons nominated being also subjected under the direction of those officers to such further examination as may be advisable by the landing surveyor, inspector of the river, or tide surveyor at the port; and in all cases the principal officers are to satisfy themselves, as far as practicable, that the parties are proper persons to be admitted into the service, and to state their own opinion as to the age of the parties when reporting the result of their inquiries.

## INSTRUCTION.

Upon the receipt of certificates of qualification from the Civil Service Commissioners, the candidates will be placed under instruction, or on probation as follows, viz.:—

Landing waiters and gaugers will be placed under a course of instruction for three months, *without pay*, and then on probation for six months.

Coast Officers—ditto for six weeks *without pay*, and then on probation for six months.

Clerks, extra clerks, tidewaiters, weighers, housekeepers, and messengers, will at once be placed on duty on probation for six months, and if at the expiration of that period they

shall be certified to be duly qualified, and shall have performed the duty of their offices during that time, they will be admitted, and take rank and be paid the salary of their situations from the date of their commencing probation. The same rule will be observed as regards rank and pay in the case of landing waiters, gaugers, and coast officers, for the period of their probation.

Doorkeepers, boatmen, and watchmen, will be placed on duty on probation for a month, and will in like manner be allowed the pay of the offices to which they have been nominated.

In cases, however, where persons are found not to be qualified at the expiration of the period of their probation, their nominations will be cancelled, and they will not be entitled to the salary of the office for the period during which they have been on probation; but should their conduct have been in all respects satisfactory, the Board will consider whether any and what portion of the usual pay should be allowed.

With regard to persons already in the service who may be promoted to other offices, the Board will determine, with reference to the period of service—to the office held by the party—and to that to which he is nominated, whether any, and what further instruction, may be required.

When a party shall have obtained a certificate of qualification from the officers under whom he has been instructed, he is to be finally examined by the proper officers in London, or the collector and comptroller at the port, as the case may be, and the report of such officers, with the papers showing the instruction and examination which the party shall have undergone, submitted to the Board for their directions.

## Form A.

Not to be filled in by the Candidate.

*Department to which nominated* _____

*Branch or Class of Situation* _____

*Locality of Situation* _____

☞ This Form should be filled up fully and accurately by the Candidate himself.

| | |
|---|---|
| 1. Christian Name and Surname of Candidate *(in full)* ..... Usual Signature ..... | |
| 2. Address. *(If two, state both)* ..... | |
| 3. Birth-day; age last Birth day; and place of Birth | |
| 4. Name, Residence, and Profession, &c., of Father | |
| 5. Mention the School or Schools at which you were educated; the length of your stay in each; and the name of the Master of the School last attended ..... State your age on finally quitting School ..... | |
| 6. Mention what was taught to you in the last School ..... | |
| 7. With what branches of Education are you now conversant? ... *(State whether you are acquainted with History, Geography, Book-keeping, by Double Entry, or any Dead or Foreign Language; also, how far your knowledge of Arithmetic extends; &c.)* ..... | |

| | |
|---|---|
| 8. What has been your occupation since leaving school? *(If in any professional, mercantile, or other situations, describe them, and state the amount of salary received per annum, and give the names and addresses of the principal persons with whom you may have been thus connected, and the length of time with each)* ..... | |
| 9. Referees as to character. *(Mention the names and addresses of two responsible persons who are well acquainted with you in private life.)* | |
| 10. Medical Referee. *(Give the name and address of the Medical Practitioner who has generally attended you or your family.)* | |
| 11. Are you free from pecuniary embarrassments? ..... | |
| 12. Have you been, on any former occasion, examined by the Civil Service Commissioners? If so, state when and for what situation. ..... | |

## FORM B.

Statement respecting proposed to be appointed to the Junior Situation of

| QUESTIONS. | ANSWERS. |
|---|---|
| 1. Are you related to the Candidate? If so, what is the relationship? | |
| 2. Are you well acquainted with the Candidate? | |
| 3. From what circumstances does your knowledge of him arise? | |
| 4. How long have you known him? | |
| 5. Is he strictly honest and sober, intelligent and diligent? | |
| 6. Do you believe him to be free from pecuniary embarassments? | |
| 7. What do you know of his education and acquirements? | |
| 8. Has he ever been in the service of the Government, and, if so, in what situation? | |
| 9. Are you aware of any circumstance tending to disqualify him for the situation which he now seeks? | |
| Signature . . . . . | |
| Address . . . . . | |
| Date . . . . . | |

I certify that the answers above written and the signature thereto affixed are in the proper handwriting of and that the said is a person worthy of credit.

(The above certificate to be signed by a Justice of the Peace or recognised Minister of some Religious Denomination, unless the Referee be himself a Justice or Minister.)

# MISCELLANEOUS ORDERS, &c., &c.,

ALPHABETICALLY ARRANGED, AND BROUGHT DOWN TO THE 25TH SEPTEMBER, 1856.

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ACCOUNTS. Returns of Trade and business in future to be made up to the 31st March in each year.—G. O. No. 27, 1856. *See* also G. O. No. 6, 1856.

—— Trade Accounts of the United Kingdom to be prepared by the Examiner.—G. O. Nos. 67, 71 and 82, 1849.

—— All public monies are to be brought to Account on the day on which they are received.—G. O. Nos. 15 and 26, 1850.

—— Relating to seizures. Regulations for preparation and control of.—G. O. No. 69, 1851.

—— At the Outports, a daily record is to be kept of the work performed by each Landing-waiter, a special Journal for that purpose being provided at the principal Ports, whilst at other Ports, a record is to be made in the "Appearance Book for Out-door Officers, No. 34," under the head of "Observations."—G. O. No. 77, 1852.

—— All goods in packages, except tobacco, wines and spirits, are to be recorded short on the debit side of the Warehousekeeper's register, and the details of delivery marked off in the landing books, subject to the modifications set forth in G. O. Nos. 55, 1849, and 8, 1850.

BEADS, of Coral, and of Amber, and Coral Negligées, may be repacked and divided in bond, under the usual regulations.—G. O. Nos. 43 and 53, 1843, and No. 127, 1845.

BEER, SPRUCE. — The contents of kegs of Spruce Beer are to be gauged to the fourth part of a gallon, or, and at the option of the Importer, the full contents of each keg to be ascertained, and an allowance be made of one in ten, in consequence of the kegs never being imported full.—G. O. 13th March, 1837.

BILL OF STORE. British Returned Goods not exceeding £50 in value, and for which a Bill of Store cannot be taken out, books and plate on which no drawback has been received, also drawings executed for amusement and for private use may be delivered free, on declaration, before Landing Surveyors in London, and Collectors and Controllers at the Outports.—G. O. No. 56, 1852.

——*for returned British Goods on which Inland Revenue Drawback has been received.*—On the entry, the Officers are to grant a Certificate to enable the parties to obtain an Inland Revenue Certificate of the repayment of such drawback.—B.M. 29th Dec. 1829, and 18th July, 1834.

BUTTER *damaged*, may not be delivered as grease, until one pint of tar, or of spirits of tar, be mixed with every hundred-weight, care being taken that the contents of the package be thoroughly perforated and the tar fully incorporated. The fact of its deterioration is to be noted in the Landing Book; and, upon removal coastwise, its condition is to be specified in the letter of advice. The article is not to be dealt with as unsound, at the port of arrival, if it has left the port of removal in a sound state.—G. O. 9th Feb. 1832, No. 74, 1850, and 79, 1856.

CATTLE, SHEEP, &c., infected with any contagious disease on importation may be destroyed, by order in council, 28th July, 1856.—G. O. No. 74, 1856.

CERTIFICATES of damage, with the dates of issuing the same, are to be duly noted in the Landing-Waiter's blue books.—B. M. 10th July, 1829.

—— The original warrant is to be annexed to all Certificates for repayment of duties.—G. O. No. 53, 1849.

—— of origin, to entitle British goods to admission into the States of the Zollverein without payment of the extra duty:—The exporter should endorse on the cocket a full description of the goods with a declaration, that they are of British manufacture: the cocket and bill to be then taken to the Shipping Officer, who, having made the goods shipped, is to return the cocket to the merchant for the Consul's certificate thereon, and deliver it to the clearing Officer.—G. O. No. 120, 1848.

CHEESE, imported in cases, for exportation only, the weights may be taken by average.—B.M. 12th October, 1853.

CINNAMON and Nutmegs may be blended and repacked upon a request being made to the Controller of accounts. B. O. 25th August, 1851, No. 386.

COFFEE in the husk, from a B. P. may be taken out of bond, to have the husk removed, upon the parties giving security for its return.—G. O. 12th March, 1840.

—— Allowance for husk to be ascertained in future by actual tare.—B. O. 4th June, 1851, No. 319.

CORDIALS. See *Spirits*.

CORN.—Barrels and bags of flour,—one in ten only to be weighed and the average taken; the whole to be subject to vigilant examination.—G. O. No. 68, 1849.

—— Fifty quarters in excess of each prime entry may be delivered, upon a standing deposit of £20, and on compliance with the regulations of the B.M. 9th March, 1849.—G. O. No. 60, 1854.

—— On the importation of Corn in bags from a B. P. five (or more bags, if differing in size) out of every hundred are to be measured on board by the City Meter, to form an average from which the whole may be computed by the Meter, and taken account of and delivered by the Tide Waiter, the bags not measured being examined by the Tide Waiter, under the supervision of the proper Officers.—B. M. 7th Dec., 1849.

—— *may be landed and meted at approved Sufferance Wharves*, in bags or packages from the United States under the regulations prescribed by B. M. 8th Dec., 1852.

DESPATCHES.—Packages addressed to Foreign Ministers, in charge of a messenger, and claimed as containing despatches, to be delivered without examination; but if the officers suspect that such packages contain customable or prohibited articles, they are to make a special representation to the Board.—G. O. No. 63, 1851.

ENTRIES passed previously to Vessels reporting, not to be acted on, except for fresh butter, meat, poultry, green fruit, and vegetables, which may be entered the day preceding the vessel's report.—B. M. 11th Feb., 1842.

—— Post—Parties are not to be called upon to make Post Entries in cases where the duty short paid is under one shilling.—G. O. 3rd May, 1838.

—— Warehousing Entries for East India or China silk goods subject to rated duties may be received without the

ENTRIES, continued:

weight or measurement being inserted.—G. O. No. 84, 1853.

—— should be passed for the station at which the vessel lies, instead of for the place to which the goods may have to be borne.—B. M. 16th Feb., 1848.

—— duty paid, to supersede a bonding entry, may be passed prior to the final discharge of the vessel.—B. M. 20th May, 1853.

—— warehousing, the particular description of sugar may be altered upon the certificate of the Landing Officers and reference to the Long Room.—B. M. 19 Jan., 1853.

FRUIT AND VEGETABLES from an Outport, under bond, may be delivered upon a prime entry, prior to the receipt of the dispatch.—B. M. 4th Sept., 1849; or on a warehousing entry and duty being paid on the gross weight. —B. M. 10th Nov., 1849.

GOODS FREE—An account thereof to be taken in detail at landing according as such goods were rated heretofore. But in cases where the contents shall be endorsed on the warrant; or, where the invoices are exhibited; or, where average weights, quantities or tares can be taken, the checking thereof, &c., may be confined to a portion of the packages.—B. M. 2nd April, 1845.

—— ..... *Sundry goods free of duty, as well as certain goods subject to low rates of duty,* are allowed to be passed by the officers of the Water Guard, whether landed to be housed, or to be delivered overside, (1) under the regulations prescribed by B. M. 16th June, 1853.

—— ..... Officers to state how the quantities are obtained; and when taken by themselves, to record whether weighed, tallied, measured or taken by average, as the case may be.—B.O. 9th November, 1853, No. 565.

—— ..... If importers elect to take their goods into an approved Examination Floor, the Landing-waiter there stationed is deemed to be the proper officer to perform the examination: the Water-guard officers being enjoined not to quit their duty on the quay, to make examinations on the Floors where Landing Officers are stationed.—B.O. 8th December, 1853, No. 322.

—— All goods discharged under the supervision of the Water Guard from 6 o'clock, A.M., to 6 o'clock, P.M.,

(1) In order to prevent delay in the delivery of free goods by the absence of a Tide Surveyor, the special Landing Waiters are authorized to pass such goods, in the absence of the Landing Surveyor until further orders.

GOODS continued:

from the 1st March, to the 31st October; and from 7 o'clock, A.M., to 4 o'clock, P.M., from the 1st November, to the last day of February, to be without expense to the parties. But in any case of discharge of goods before and after the above hours, payment is required at the rate of 6*d.* per hour for the attendance of the Tide-waiter.—G.O. No. 68, 1853.

—— Perishable articles may be passed previously to entry, by the officers of the Water Guard, before and after the legal hours.—B. M. 9th August, 1853.

—— *bonded and drawback*, the shipment of, may be allowed, upon emergencies, before and after the legal hours, under the sanction of the Landing Surveyors.——B.M. 22nd June, 1853.

—— ..... *bonded*, in addition to the import marks, are to be marked with a progressive rotation number and the year; the former corresponding with the Comptroller of Account's list of ships: thus, $\frac{1853}{71}$.—G. O. No. 10, 1853.

—— *Goods removed under Bond* without re-weighing or examination, being declared for home use only, to be so entered at the port of arrival, and may be again removed, provided that the goods be re-weighed, or re-examined, as the case may be, and duties paid on all deficiencies.—G.O. No. 16, 1854.

—— ..... The date of re-weighing or re-examination to be inserted in the Letter of Advice.—G. O. No. 34, 1852.

—— ..... to be produced on arrival, and to be entered for duty or for re-warehousing.—G. O. No. 20, 1851.

—— ..... Increase of weight on coffee, cocoa, and tea removed under bond, the quantity being small, and there being no reason to suspect fraud, the duty thereon may be dispensed with.—B. M. 29th Oct., 1832; 14th March, 1835; and G. O. 27th June, 1848.

—— ..... removed to ports where a different rate of duty prevails, to be charged with the higher rate, should deficiencies arise.—G. O. No. 96, 1847.

—— ..... Deficiencies in transit. The duties thereon to be paid at the port of arrival before certificate is issued to cancel the bond.—G. O. No. 22, 1850. (1).

(1) In cases where deficiencies are excessive, a certificate marked (A) is to be issued by the officers at the port of arrival, shewing that the duty has not been paid—and the officers at the port of removal are to call upon the bonder to pay the same, reporting the result to the Board. But where deficiencies are not excessive, a certificate marked (B) is to be issued to the effect that the duty will be charged at the port of arrival.—G. O. No. 79, 1851:

GOODS *removed under Bond*, continued:

—— ..... Letters of Advice containing the particulars of goods removed, to be forwarded on the day the goods are delivered out of charge.—B. M. 26th July, 1821. But when the merchants do not require the goods to be re-weighed on delivery, the letters of advice are to be forwarded, when practicable, on the day the delivery orders are issued.—G. O. No. 3, 1853.

—— ..... mode of marking packages. See G. O. No. 10, 1853.

—— ..... consigned to different parties. *See* G.O. No. 63, 1852.

—— ..... Time for re-warehousing, or payment of duty, limited as under. When removed—

| | |
|---|---|
| By land-carriage, stage-coach, or railway, | 10 days. |
| „ other description of wheel carriage . | 14 days. |
| „ inland navigation ... ... ... | 1 month. |
| „ steam-vessel ... ... ... ... | 14 days. |
| „ sailing ditto ... not exceeding | 1 month. |

Parties removing goods to specify their intended mode of conveyance.—B. M. 20th Nov., 1840.

—— ..... removal of, to Southampton and Newhaven for shipment.—*See* B.M. 28th Feb., 1854.

—— ..... under bond, and foreign free goods, may be removed in the same vehicle, if kept distinct.—B.M. 23rd Feb., 1854.

—— ..... warehoused for removal, may be sent without examination, provided the particulars are endorsed upon the warrant, the goods forwarded under seals of office and the usual bond, and that the gross weights of the packages have been previously taken and recorded.—B. O. 20th Sept. 1853, No. 362.

—— ..... *for Naval Officers in Commission.*—Goods from the Bonded Warehouses may be removed for the purpose of being shipped duty free, for officers serving *on* board H. M. ships, under the regulations prescribed by B. M. 30th Sept. 1850.

—— *from British India*, by the P. and O. Steam Packet Company, *viâ Egypt*, may be admitted as of and from a B. P. on a declaration being made by the master that the goods were received from a British vessel from Calcutta, Madras, or Ceylon, as the case may be.—B. M. 20th July, 1844.

GOODS *from British India*, continued:

—— ..... the produce of Cochin and Travancore to be treated as the produce of B. P. in India.—G. O. No. 25, 1853.

—— *reported under a different denomination*, excepting spirits and tobacco, may be delivered, provided the Landing Surveyor certify in the Landing-book that the parties' explanation was satisfactory, and that no fraud was intended.—B. O. 10th August, 1853, No. 503.

—— a general abstract of all goods, except silk goods and goods at value, to be made at the end of each Landing-book.—G. O. No. 148, 1855.

GREASE. See *Butter damaged.*

GUANO—Royalty-dues to be collected by the officers of Customs, on Guano imported from the Kooria Mooria Islands; 2*s*. per ton to be levied during the first two years, and 4*s*. per ton during the three following years.—G. O. No. 40, 1856.

HOUSES, *constructed in Bond for Exportation*—regulations respecting.—B. O. 2nd Nov., 1840; 9th Jan., 1841.

ICE may be landed from 6 A.M. to 6 P.M. from the 1st March to the 31st October, and from 7 A.M. to 4 P.M. from the 1st day of November to the last day of February without expense to the parties.—B. M. 15th June, 1853.

JEREQUER'S Report Book should contain the names of all vessels arriving, whether in ballast or with cargo; and the tide surveyors who rummage the vessels should report the result to that officer.—G. O. No. 60, 1852.

—— Regulations in respect to the check exercised on the gauge of wines and spirits.—G.O. No. 11, 1854.

LETTERS.—When Letters are received from the General Post Office supposed to contain articles liable to duty, they are to be delivered to the Warehouse Officers, who are to proceed as heretofore with the examination; and in the event of any article being found therein, the duty upon which shall not exceed five shillings, the Letter and its contents are to be delivered to the party, if in attendance, after payment of the duty and postage, if any marked thereon; and if the party be not in attendance, the Letter is to be returned to the Post Office to be forwarded to its address, the party being apprised that the goods will be delivered on payment of the duty.—3 & 4 Vict,. cap. 96, s. 65, and B. M. 3rd Dec., 1840.

—— Ship Letters. — In order to secure to the captains of vessels their own gratuities, viz., twopence on each

LETTERS, Ship, continued:

letter, and one penny on each newspaper, for bringing such letters and newspapers from parts beyond the seas; and to prevent any misunderstanding between masters of vessels and boatmen, pilots, or other trustworthy seamen, the Post-office authorities, in remuneration to such boatmen, pilots, &c. applying to captains to land their letters, &c. from on board their respective vessels, will allow a sum not exceeding one penny for each letter, on the safe delivery of such letters at the Post-office of the first port or place they may touch or arrive at; and the Postmaster of such place, where such letters are delivered, is authorised to pay such boatmen, pilots, or other trustworthy seamen, the aforesaid gratuities, without the order, verbal, or in writing, of the captain by whom such letters are sent.

—— Every master of a vessel outward bound, who shall refuse to take a post letter bag, tendered to him by an officer of the Post-office for conveyance, shall forfeit £200; and every master of a vessel who shall open a sealed letter bag with which he shall be intrusted for conveyance, shall forfeit £200; and every master of a vessel who shall take out of a letter bag a letter or any other thing, shall forfeit £200; and every master of a vessel who shall not duly deliver a letter bag with the contents at the Post-office on his arrival in port, *without wilful and unavoidable delay*, shall forfeit £200; and every person to whom letters may have been intrusted by the master of a vessel to bring on shore, who shall break the seal, or in any manner wilfully open the same, shall forfeit £20; and every master of a vessel who shall refuse or neglect to make the declaration of having delivered his ship's letters to the Post-office, as required, shall forfeit £50.—3 & 4 Vict., cap. 96, s. 6.

LIGHT DUES.—Previously to clearing vessels outwards, the officers are to require the production of certificates of payment of Light Dues.—G. O. No. 141, 1847.

—— Remittances—when to be made.—G. O. No. 35, 1856.

MOLASSES *removed from bond to distilleries.*—The attendance of the officers to be dispensed with experimentally for six months.—G. O. No. 50, 1856.

NUTMEGS may be blended and repacked on a request being made to the Controller of Accounts.—B. O. 25th Aug., 1851, No. 386.

OFFICERS OF CUSTOMS: *Amended Rules on admission into the Service. See* pp. 322 to 330.

OFFICERS OF CUSTOMS, continued:

— shall not be compelled to serve parochial or other local offices, or on any jury or inquest.—16 & 17 Vict., cap. 107, s. 7.

— Instructions are to be delivered to their successors in office.—G. O. No. 80, 1849.

— not to purchase goods deposited in warehouses under their charge.—B. O. 14th April, 1808; nor at the Customs' Sales.—G. O. 10th May, 1848.

— taking charge of an official book—not being a warehouse keeper's register, nor a landing book—are to record on the fly-leaf the date of the book having been first used by them, and whether it was free from arrear.—G. O. No. 126, 1855.

— are required, when practicable, to report upon papers referred to them, on the day on which they are received, or the following day, and on no pretence is a report to be delayed beyond three days, without special reason being assigned.—B. M. 14th June, 1822.

— When reporting upon any application for the admission of tobacco, segars or snuffs brought in baggage, and not manifested nor reported, are to state whether the parties acknowledge, prior to the examination, that such goods were contained therein; and whether they are satisfied that there was no intention to evade payment of the duty.—B. O. 30th Sept., 1850.

— are required to deposit their books daily at the office from whence they are issued.—B. O. 23rd Dec. 1817.

— are to note in their blue books, certificates of damage, with the dates of granting and issuing the same.—B. O. 10th July, 1829.

— becoming insolvent or bankrupt, will be considered, *ipso facto*, superseded.—G. O. No. 49, 1846.

— in case of post entries, are to leave sufficient goods in charge to cover the duties.—B. O. 25th Oct. 1820.

— are to note in the landing books the particular packages opened and examined by them.—G. O. No. 131, 1847.

— *Attendance at the Bonding Premises*—When the delivery of any goods from the warehouse has commenced before four o'clock, and can be completed by half-past four, the attendance of the officers may be required until the latter hour, except in the months of January and December, in which months, if a delivery of goods has commenced before sunset, the attendance of the officers

OFFICERS OF CUSTOMS, continued:

may be required until a quarter past four o'clock, for the purpose of completing such delivery. (1) B. M. 15th April 1848.

—— *Collectors, except at Liverpool,* to make one annual examination at least of every Book kept at the Port, and record such examination on the fly leaf by the word "Examined."—G. O. No. 113, 1855.

—— *Jerquers* are to occasionally compare the visits of the Tide Surveyors as shewn in the Visitation Book with the Tidewater's Blue Books, except at the ports of London and Liverpool.—G. O. No. 120, 1855.

—— *Landing Surveyors* are to give receipts for warrants, and to examine goods at value.—B. O. 10th June, 1829.

——..... are occasionally to select packages for re-weighing from those put into warehouse, as a check upon the Landing Waiter.—B. O. 2nd Feb., 1833.

——..... to have custody of deposit monies received from merchants for the attendance of Officers beyond the legal hours.—B. M. 24th June, 1837.

—— ..... at this port, and at the several packet ports, may allow amendment of Entries of Goods detained for undervalue when the difference of duty does not exceed 10*s.*; when it does exceed 10*s.*, and not 20*s.*, if the extent of undervaluation be not greater than 50 per cent.; and when the amount of duty does not exceed 10*s.* in cases of Goods entered under a wrong denomination, B. M. 8th Dec., 1851.

—— ..... at this port, and Collectors and Comptrollers at the outports may receive Declarations, and permit the delivery of articles duty free in the following cases: —British returned goods not exceeding the value of £50, for which a Bill of Store cannot be taken out.—Books and plate on which drawback was not received upon exportation.—Drawings executed by parties for their amusement and for private use.—G. O. No. 56, 1852.

(1) In cases of emergency, and upon a written request from the warehouse-keeper, or other parties concerned, the superintendents of lockers may allow the warehouses to remain open till five P. M., except in December and January, and then only till half-past four P. M.—The tobacco warehouse, however, to be kept open only on a written request to the landing surveyor, whose attendance is required, as also that of the superintendent of lockers, the Crown being put to no expense.—B. O. 20th November, 1851, No. 614.

OFFICERS, *Landing Surveyors*, continued:

—— ..... may allow Warehousing Entries for sugar of an inferior denomination to be altered to a superior one. —B. M. 19th Jan., 1853.

—— *Landing Waiters* appointed to weigh goods, (such as sugar, rice, &c.), sorted and lotted in warehouse are to apply to the Registrar for the *Tally Book* that the number of packages brought to scale may be compared and all discrepancies noted.—B.M. 2nd July, 1851.

—— ..... In case of deficiency of goods reported, are to require an explanation from the master as to whether the missing packages arrived in the ship; and if it should appear that the "Report" was erroneous and the master fail to apply for amendment thereof, *within a very limited period*, the Officer is to bring the matter under the notice of the Board.—B. M. 27th March, 1850.

—— ..... when reporting a detention, to annex the warrant for the goods. After the order of the Board has been made, the papers to be forwarded to the Collector that the duties and fine may be received. The amount of the latter to be endorsed upon the warrant and forwarded to the officers, as their authority to deliver the goods.—B. M. 24th Jan., 1854.

—— ..... when lotting goods for the sale, to apportion the several values when more than one parcel of goods at value are included in the same lot.—B.O. 7th March, 1854.

—— *Tide Surveyors.*—As a general rule, vessels from North America should be doubly boarded on arrival, one Officer being withdrawn so soon as the vessel has been sufficiently rummaged.—G. O. No. 145, 1847.

—— ..... may deliver duty-free, from surplus stores of ships from foreign parts, one barrel of flour, and one barrel of oatmeal, or two barrels of either, when only one sort is required.—G. O. No. 43, 1854.

—— ..... are to superintend the landing of foreign cattle that may arrive during the legal hours, or before and after the legal hours, and to make the usual return of the number landed.—B. M. 10th July, 1851.

—— ..... visits to Tide Waiters boarded, to be frequent and irregular, at all hours of the night; special visitations to be ordered by the Collector and Controller at least four times a quarter, and a half-yearly return forwarded to the Board, showing the visits made, specifying the hours, and the result.—G. O. Nos. 142, 1847; 33 and 46, 1849.

OFFICERS, *Tide Surveyors*, continued:

——..... at outports to note the hour and day of entry in Tide Waiters' boarding bills.—G. O. No. 107, 1848.

—— ..... to deliver the Tidewaiter's books direct to the Jerquer.—G. O. No. 24, 1851.

—— ..... Treasury regulations governing the promotion of Tide Surveyors, Superintending Lockers and Lockers to the rank of Landing Waiters.—G. O. No. 123, 1853.

—— *Tide Waiters* not to be withdrawn to act in the landing department.—G. O. No. 99, 1847.

——..... and *Boatmen* are entitled to the sole benefit of seizures made by them, unless a superior Officer had been present, or had given such information as may have led to the seizures being made.—G. O. No. 5, 1843.

—— *Tide Waiters' Tallies.* Under the regulations laid down in the B.O., 24th June, 1851, the Landing Waiter, when appointed to a ship, is to be furnished by the Registrar with the Tide Waiter's account of the number of packages delivered from that ship, with particulars of any excess or deficiency of Report, and whether any packages have been put under stop by the Tide Waiter, that he may compare the quantities with the number brought forward to the scale.

—— ..... books and tallies to be compared by the Landing Surveyor as often as practicable with those of the dock companies.—B. O, 17th Jan., 1850.

—— *Out-door Officers and Boatmen* receiving daily pay, and all other sea-going officers, and men holding appointments in the public service, excepting coast-guard men, or men belonging to cruizers, may be required, in case of invasion or danger, to join H. M. navy, and form part of the crew.—16 and 17 Vict. cap. 73, s. 14.

—— Inferior officers absent by hurts received in the execution of their duty, to be allowed sick pay for Sundays as well as other days.—B. M. 8th Sept., 1846.

—— are directed to secure the attendance of an Inland Revenue Officer before they enter houses or other places in search of private stills.—G. O., No. 20, 1849.

—— *Coast Officers* to keep a journal of the duty daily performed by them.—G. O. No. 84, 1855.

—— ..... No Coast Officer, Tidewaiter, or Boatman to be promoted to the office of Tide Surveyor, unless qualified to measure vessels under the "Merchant Shipping Act."—G. O. No. 87, 1855.

OFFICERS, continued:

—— *Lockers* at the several outports are to keep regular journals of receipts and deliveries, in order that the Supervising officers may be enabled to ascertain by inspection, from time to time, the duties performed, in the same manner as is done by Landing Waiters under G. O., No. 77, 1852, and No. 101, 1854.

—— and CLERKS' *Travelling Expenses*, regulations affecting. See G. O., Nos. 9 and 128, 1846; 47, 1847; 71, 1854, and 179, 1855.

——..... *Special or extra Services.*—Applications for remuneration are to be made at the close of each quarter, and controlled without delay, that the list may be sent to the Treasury within one month.—G. O. 43, 1850.

——..... *Remuneration for extra Attendance.*—See G. O., No. 65, 1854.

—— *Attendance, on Merchants' account, of day pay officers.* —See G. O., No. 75, 1856.

—— *Moneys paid to Officers when employed on Merchants' account*, how to be brought to account.—See G. O No. 107, 1855.

——..... *Subsistence allowance*—Applications for, are to be made, at or before the end of the quarter in which the removal takes place.—For regulations see B.M. 31st Jan., 1833; 1st Jan., 1834; G. O. 15th Oct., 1842; and G. O. 76, 1849, 42, 1850, 71, 1854, 33, 1855, and 17, 1856.

—— *Salaries*, Regulations regarding.—G. O. Nos. 44, 1849; 2, 1853; 29, 74 and 103, 1855.

—— ..... To be stopped when queries are outstanding.—G.O. 8th May, 1849.

—— ..... monthly payments to day-pay officers and half-quarterly payments to all other officers and clerks sanctioned.—G. O. Nos. 101, 1853, and 74, 1855.

——..... *Salaries and other allowances*, payable quarterly, to be in future calculated to 31st March, 30th June, 30th Sept., and 31st Dec.—G. O. No. 29, 1855.

—— *Attendance, Fines, &c., regulations affecting.*—B. M. 8th, 22nd, and 29th July, 1831; 12th Dec., 1832; 30th April, 16th June, 23rd July, 1836, and G. O. No. 28, 1853.

OFFICERS &c., *attendance*, continued:

—— ..... Sick notes from, to state the nature of complaint, places of residence; and to reach the office by the legal hour.—B. M. 22nd April, 1831; and 5th Oct., 1825.

PACKAGES.—All empty packages shall be put aside, and not be delivered by the tidewaiter, until that portion of the cargo to which they may belong shall have been delivered at the station.—B.O. 22nd Oct., 1851, No. 46.

—— *bearing an address*, if not applied for after having been three days in the Queen's warehouse, the warehouse-keeper is to give notice to the owners of their arrival and apprise them of the steps necessary to be taken for the clearance of the packages.—G. O. No. 25, 1856.

PERFUMED SPIRITS. *See Spirits perfumed*, p. 353.

PLATE PRESENTATION.—The remission of duty, or exemption from a return of drawback on re-importation, will only be granted in future on presents made by foreign princes or public bodies abroad. Or, sent out by public bodies from this country to the colonies. Or purchased by subscription, and presented to individuals as testimonials of special and eminent services rendered by them to the public.

The following cases are not deemed to apply.—Cups won at regattas or horse races. Plate presented by officers of any military or civil corps as testimonials of their esteem and regard. Presents made by subscriptions, or by individuals, to such professional men as surgeons, surveyors or chaplains, to testify the donors' sense of the meritorious manner in which they have executed the duties of their several professions Presents made to captains of ships by their passengers, or by masonic lodges to members of the same, as marks of esteem or affection: and others of a like nature.—B.M. 10th Feb., 1851.

—— *British, transmitted to another port for exportation.*—A letter of advice to be forwarded by the examining searcher, together with the Duplicate Shipping Bill (should such be required by the exporter). A notification of the letter, as well as the particulars of the examination, should be recorded on the original Shipping Bill, the receipt of the Railway authorities obtained, and both forwarded on the following morning to the principal Searcher's office, to be there retained until the Certificate of Shipment is received from the outport.—G. O. No. 90, 1853.

PRICKING NOTES.—The Searchers at this port may give credit until the following morning for the pricking notes for wine entered for exportation on board steam vessels. B.M., 22nd Nov., 1850, and 4th June, 1851.

QUARANTINE.—Vessels from the Mediterranean and the Levant, not furnished with Consular Bills of Health, to be detained. G. O. No. 40, 1852.

— Passengers making a declaration that they have had an attack of yellow fever at some former period, and satisfying the officer of health thereof, may be permitted to land, notwithstanding that the vessel is under quarantine on account of that disease.—G. O. No. 53, 1853.

RAMSAY—Isle of Man—constituted an independent Port, from and after 1st Oct. 1855.—No. 110, 1855.

REGISTRAR, in the Long Room, is authorized to issue orders for goods free, warehoused, intended for transhipment, entered by Bill of Sight, landed by Baggage Sufferance, also for goods duty-paid in cases where the parties entering them may so desire.—B. M. 17th Feb., 1854.

REGISTRAR GENERAL OF SHIPPING.—Office abolished and its duties transferred to the Registrar of Merchant Seamen, &c.—G. O. No. 5, 1855.

RE-PACKING REGULATIONS.—The practice of re-packing certain goods in the bonded warehouses, will be found in B. M. 20th February, 1824. *For mode of procedure, see also*, p. 174.

— When the contents of a package upon which an average tare has been allowed, are subdivided in warehouse, the gross weight should be first ascertained, and the actual tare afterwards taken and deducted from such gross weight.—G.O. 14th May, 1845.

— for Ships' stores. *See* p. 133.

— The undermentioned articles, when re-packed for exportation, are to be restricted to packages containing not less than the quantities specified against each, viz.:—

| | | | |
|---|---|---|---|
| Tea . . . . | 12 lbs. | Pepper . . . | 28 lbs. |
| Currants . . | 14 lbs. | Nutmegs & Spices | 14 lbs. |

The separation of articles in internal packages, such as Essential Oils, Plums, Figs, &c., being left to the discretion of the Landing Surveyor.—G. O. No. 24, 1844.

REPORTS, *Amendment of, not necessary for Free Goods*, either in excess or deficiency, nor for corn or firewood, unless the quantity be considerable; nor for other goods, when the duty does not exceed 30*s.* if the officers be satisfied that no fraud was contemplated. — B. M. 27th February, 1852.

—— ..... *nor for the following Low-duty Goods, viz.:* — Apples raw, Arrow Root, Biscuit, Bread, Cassava Powder, Cherries raw, Coir Rope, Twine and Strands, Copper Ore, Copper Regulus, Copper unwrought, Copper partly wrought, Copper in plates, Copper Coin, Fruit raw, Grapes, Mandioca Flour, Manna Croup, Medlars, Onions, Pearled Barley, Pears raw, Potatoe Flour, Powder unenumerated, Quinces, Rice, Sago, Semolina, Tapioca, Tallow, B. P., provided the number of packages short landed does not exceed 2 per cent. of the quantity reported, and provided no fraud was intended.—B. M. 29th Jan., and 18th Oct., 1853.

RICE may be taken from the warehouses for cleaning, without special application to the Board, upon bond being given for its due return.—B. M. 29th June, 1850.

SAMPLES of Coffee not exceeding ½ lb. each, imported in packages as such, and the Officers being satisfied that they are samples, may be passed duty free.—G. O. No. 122, 1844.

—— of Sugar not exceeding ½ lb. each, when the Officers are satisfied that they are imported as samples only, may be admitted duty free—B. M. 6th Aug., 1841.

—— of Snuff not exceeding 1 lb, weight each, may be imported, provided they be reported Snuff Samples, and confined to ports at which Snuff is allowed to be imported.—T. O. 30th Nov., 1822.

—— of Spirits. See *Spirits*, p. 351.

—— of Tobacco. See *Tobacco*, p. 356.

—— of Wines or Spirits, bottled at one time, for exportation, to the extent of 1 or 2 bottles from each parcel may be taken by the Merchant, provided the duty be first paid thereon.—B. M. 2nd May, 1856.

—— second or subsequent, of Coffee, Sugar, or other dry Goods (except Tea or Tobacco) duty thereon may be returned, subject to the conditions and regulations prescribed by B. M. 16th May 1856.

SAMPLES, continued:

A List of Articles of general importation permitted to be warehoused, and the quantities of each allowed as Samples.

| | | |
|---|---|---|
| Arrow Root | | ½ lb. per package. |
| Coffee | | 2 oz. per bag. |
| Coculus Indicus | | 1 oz. per package. |
| Currants | | ½ lb. do. |
| Essence of Bergamot, or Lemon | | 1 oz. per package. |
| Ginger | | 8 oz. per lot of 6 bags. |
| Liquorice Juice and Root | | ¼ lb. per package. |
| Oil of Almonds, Aniseed, and Bay | | 1 oz. do. |
| —— Cassia | | 2 oz. do. |
| —— Juniper, Rosemary, Spike, and Thyme | | 1 oz. do. |
| Pepper | | 1 oz. per bag. |
| Pimento | | 2 oz. do. |
| Raisins | | ½ lb. each mark. |
| Rice | | ½ lb. per package. |
| Sago | | 2 lb. per pile. |
| Seed, Carraway | | 2 oz. per package. |
| Sugar Foreign | Chests under 5 cwt. | 12 oz. per chest. |
| | „ 5 and under 8 cwt. | 1 lb. do. |
| | „ above 8 cwt. | 1½ lb. do. |
| —— British Plantation | | 1½ lb. per hhd.<br>1½ lb. per tierce.<br>½ lb. per chest.<br>12 oz. per barrel. |
| —— Molasses | | ½ lb. per hhd. or cask. |
| Tallow | | 4 lb. per lot of 10 pkgs. |
| Tapioca | | 1 oz. per package. |
| Tea | | 3 oz. do. |
| Tobacco | | 4 lb. do. |
| Wine | | ½ pint. |
| Vermicelli | | 1 oz. per package. |

NOTE.—A sample other than those above noted, may be taken from each package, if the duty shall not exceed 6*d*.—B. O. 19th Feb., 1825.

—— OR PATTERNS, foreign, may be admitted duty-free at London, Liverpool, Bristol, Hull, Leith, Glasgow, Dublin, Cork, and Belfast, to parties who are *bonâ fide* the manufacturers of the articles of which they may require Patterns. As regards manufactures of silk, woollen, and other fabrics, and also parts of articles, the quantity in each case is not to be more than is requisite for the purposes intended, and as regards Models or Patterns, consisting of complete articles, only *one* of each to be allowed. The manufacturer must make declaration that the goods are intended for such purposes, and not for sale or for private use.—B. M. 14th Nov., 1845.

SECRETARY'S Department.—The arrangement of business—table of.—No. 76, 1855.

SEIZURES—Regulations for preparation and control of accounts.—G. O. No. 69, 1851.

—— Seizure and all other public monies to be brought to account on the day on which the same may be received.—G. O. No. 15, 1850.

—— *of Tobacco.*—The name of the informer to be confidentially communicated in London to the Solicitor; at outports, to the Collector and Controller; and the informer's share of rewards to be paid through their hands, to detect collusion, should it exist. — G. O. No. 87, 1848.

—— ..... The same rate of reward to be paid for seized Tobacco Stalks and Tobacco Stalk Flour as for sound unmanufactured Tobacco.—G.O. No. 13, 1851.

—— *made by Inferior Officers* are not to be participated in by a superior Officer, unless actually present, or having given information thereon.—G. O. No. 5, 1843.

SHIPPING BILLS not to be accessible to the public.—B. M. 18th Oct., 1850.

SPIRITS.—*British, Scotch, and Irish,* at the desire and risk of the distiller, and on payment of duties, before removal, upon deficiencies, may be removed from one to another part of the United Kingdom, and be treated as Spirits distilled in the country to which they may be removed. —11 and 12 Vict., cap. 122, s. 2.

—— British Brandy may be racked in casks of 15 gallons, for exportation to Mexico, Chili, and Peru, upon condition that the rectifier warehouse the Spirit for exportation only, with this revenue, previously to compounding and racking.—B.O. 27th March, 1849.No.420.

—— exceeding one gallon in quantity may not be removed from one place to another in the United Kingdom without a permit or certificate, under a penalty of £100.—11 & 12 Vict. cap. 121, s. 24 & 25.

—— British Rectified Spirits, not sweetened or mixed, may be deposited in Customs' Bonding warehouse, and mixed with Foreign Spirits for ships' stores.—B. M. 16th June, 1849.

—— ..... British warehoused, allowed to be sweetened with white syrup refined in bond instead of sugar, the proportion being 100 cwt. of syrup in lieu of 75 cwt. of

SPIRITS, *British*, continued:

refined sugar.—B. M. 9th April, 1853. Allowed to be removed to Southampton for shipment as stores under the same regulations as apply to foreign sweetened spirits.—B.M. 14th June, 1854.

— British Grain Spirits in bond may be used for the purpose of fortifying Wines under the same regulations as Brandy.—G. O. No. 122, 1855.

—..... *Samples of Bonded Spirits.—Removal of, between England, and Scotland, and Ireland respectively.* The case or package to be taped and secured with the official seal, and entered as samples in the transire. A dispatch, with full particulars, and stating whether they be first or second samples, to be forwarded to the port of destination; and a letter to the Collector of Inland Revenue, at the port of removal, apprising him that the samples have been so removed.—G. O. No. 33, 1852. Extended to *samples of British Spirits* on removal from the Customs' Bonded Warehouses, between Scotland and England, and such samples may likewise be removed by railroad.—G. O. No. 48, 1852.

— ..... *One sample from each cask of British spirits* deposited in bond for fortifying wines may be allowed if the merchant consent to forego the sample allowed upon the exportation of the goods.—B.M. May, 1856.

—*British spirits warehoused for mixing with foreign or colonial spirits in bond for exportation or for ships' stores.*—See 11 and 12 Vict., cap. 122; G. O. 5th Dec., 1838; 11th Jan., 1839; and 19th March, 1849.

—*foreign* in casks capable of containing 20 gallons may be entered, although the casks may contain a less quantity, provided the Officers be satisfied that the deficiency has been caused by absorption or leakage, and not by abstraction.—G. O. 30th Dec., 1833.

—..... imported in casks *under the legal size*, may be entered by special permission of the Board, provided that they are *bonâ fide* for private use, regularly inserted in the manifest and report, consigned to the person for whose use they are intended, and that the application and proof be made by such person, and not by an agent.—B. M. 11th July, 1826.

— *Brandy* in casks of *ten gallons* each may be imported from France and Spain, *as a special indulgence*, for exportation, provided permission be in each case first obtained from the Commissioners of Customs and

SPIRITS, *Foreign*, continued:

security, by bond, given for the due importation of the number of casks, specified in their application on board a certain vessel to be named, being square-rigged, and of the burthen of 70 tons or upwards; that the spirits be accompanied by a consular certificate, specifying the marks and number of the packages, the capacity of which shall in no case be less than 10 gallons, it being a condition of the bond, that the goods shall be regularly *entered and warehoused for exportation only*, that the goods shall, within 3 months be re-shipped and exported to foreign parts.—G. O. 19th Oct., 1831.

——..... may be exported to Mexico, Chili, or Peru, in casks containing not less than 15 gallons each.—G. O. 22nd Dec., 1827.

—— *reduced with water* in the bonding warehouses, not to be admitted for home use.—G. O. No. 126, 1847.

—— *Strength of.*—The same principles of computation apply to under-proof as to over-proof Spirits; charging the duty on hydrometer proof gallons only, when the fractions of a gallon amount to and exceed $\frac{2}{100}$ parts of a gallon, and disregarding all minor fractions. These provisions are to be confined to Spirits imported in casks of 20 gallons; and all Spirits, whether in racked casks or ullages, containing less, should be charged on the strength to the tenth of a gallon.—G. O. No. 8, 1845, and 16, 1845.

—— ..... Quantities are to be made up and recorded in proof gallons, by adding overproof to, and deducting underproof from the liquid quantities.—G. O. No. 149, 1847.

——..... in bottles to be charged on the strength to gills, and fractional parts exceeding one-half part, to be taken; not exceeding one-half part, to be rejected.—G. O. No. 32, 1848.

—— The Controllers of accounts are to check the calculations of the content and ullage quantity of spirits and wine, and also the strength of spirits, before the delivery order is issued for home use, or removal coastwise.—G. O. No. 11, 1854.

—— *in cases.*—After all have been opened, and the bottles counted and externally examined; if of a uniform size, one in every ten cases of the same mark may be measured, and the strength tried, but should a difference of strength appear, then a full examination of one bottle from each case is to be made.—G.O. No. 31, 1853.

SPIRITS, continued:

—— *for removal Coastwise*, are to be re-dipped, and gauged all round, both at the ports of shipment and of destination, it being understood that, notwithstanding any slight discrepancy in taking the dimensions of a cask at the port of receipt, which may alter the content not more than a gallon, the cask is to be considered to have been correctly gauged.—G. O. No. 51, 1845.

—— *Removed under bond*—Parties intending to remove Spirits or Tobacco, are to deliver to the Collector and Controller of Customs one certificate or duplicate of the original entry, in case the whole of the goods are to be removed into the stock, custody, or possession of one party; or two or more certificates, if into the possession of two or more parties.—G. O. No. 90, 1848.

—— Spirits, Snuff, Tobacco and Tea, when removed for exportation to be accompanied by an Officer in charge.—G. O. 24th Aug., 1843, and 28th Feb., 1846.

—— *sold at Custom House Sales.*—A certificate signed by the Queen's warehousekeeper to be given to sanction the transit into the dealer's stock, in lieu of permit.—G.O. Nos. 109 and 115, 1848.

—— *Samples.*—Prior to drawing samples, the casks of Spirits are to be broken out from the places where they have been stowed, and to be rolled over, and made up for re-gauging and retrying.—G. O. No. 106, 1844.

—— .....of Wines and Spirits at the Outports to be the same in quantity as in London, which is limited to 3 gills, notwithstanding the bottles used for sampling may be of greater content.—G. O. No. 16, 1847.

—— ..... The samples required from each package of spirits removed coastwise are to be taken immediately before removal and retained for a period of three months.—G.O. 1st May, 1832.

—— ..... When Spirits are to be cleared for home use, two samples free of duty, are allowed, viz., one at the time of importation, and a second for the purpose of sale and a further sample is allowed, if entered for exportation. The samples so drawn are not to be returned into the casks.—G. O. 13th Feb. 1836.

—— ..... In the event of *two samples* having been drawn from Spirits removed under bond, another may be allowed at the port of destination, and a further sample, should the goods be thence exported, such samples to be *duty free*—G. O. 10th Nov., 1841.

SPIRITS, *Samples*, continued:

—— ..... are not to be put up for sale in less than the legal quantities, except when at the end of 12 months the samples taken shall not amount thereto.—G. O. No. 25, 1853.

—— *Seized and Condemned* at an outport shall be offered for sale at a price equivalent to the duty, and not realising that amount, to be offered for exportation; and should no bidding be then obtained, the Board's directions must be taken, the Officers reporting whether a sale might be effected at any other and what port, with the probable expenses incident to the removal of the goods. —B. M. 21st Nov., 1845.

—— *Vatted, or racked.*—Each vatting account is to be entered with a regular rotation number in the general numerical list of ships. On spirits the duty is not to be remitted on fractional parts of a gallon, which might be made to appear deficient (although really not so) in the operation of vatting or racking; but such deficiencies—if the spirits be delivered for home consumption—are to be charged with duty, provided the delivery take place within three months from the date of the operation. In such cases, however, an average allowance of one per cent. upon the proof quantity of all spirits started into vat or drawn off into small casks, is to be made, in order to recover any loss which may arise from natural waste in the operation; but when spirits racked or vatted, and drawn off into smaller casks, remain in the warehouse three months from the date of being so drawn off, the duty is to be charged upon the quantity ascertained on the re-examination of the casks, provided the deficiencies which may be ascertained and apportioned to the new packages be not excessive, or such as to excite suspicion of fraud.—G. O. No. 118, 1848; Nos. 6 and 11, 1849; Nos. 13 and 59, 1852.

—— ..... Whenever spirits vatted are drawn off and measured into casks, the spirits on delivery from the warehouse are to be re-measured or re-gauged to the half gallon.—G. O. No. 90, 1855.

—— *Regulations for Bottling Spirits in Bond.*—1stly. A separate bonded vault is to be appropriated for that purpose. 2ndly. The Spirits are to be drawn off into reputed quart or pint bottles, and packed in cases of not less than one dozen such quart, or two dozen such

SPIRITS, *bottled*, continued:

pint bottles each. 3rdly. No foreign bottles, casks, or packages, except any in which goods shall have been imported and warehoused, are to be used, unless the duties have been paid thereon. 4thly. If any surplus quantity or sediment remain in the cask, the duties are to be immediately paid, or else the goods to be destroyed in the presence of the Officers. 5thly. The bottling is to take place in the presence of the proper Officers, under the superintendence of the Inspector of Gaugers.—G.O. 7th Sept., 1832, and 4th March, 1834.

— PERFUMED.—When no doubt exists of their being used as Perfumery, they are to be charged with duty as "Spirits sweetened or mixed."—G.O. 14th March, 1838.

SUGAR.—Warehousing entries for, may be received under the general term "Sugar," the officers taking care that it be described in the landing books under its proper denomination, according to quality.—G.O. No. 99, 1854.

— No entries for Sugar are to be acted upon, when the deficiency in the quantity entered, and on which duty is paid, as compared with the landing or import quantity, is greater than 3 per cent. of the whole quantity.—B.M. 27th June, 1850.

— Warrants for Sugar to be used *in distilleries* should state in addition to the number of packages and the weight, the name of the warehouse from which the Sugar is to be removed, and the name of the distiller to whom it is to be carried.—G. O. No. 79, 1847.

— Samples. See *Samples*.

— *Samples drawn for the Inspection of Customs.* The whole to be properly mixed previously to the Landing Surveyor's approval. The dock companies allowed to pass entry for such, and the duty to be charged according to its descriptive quality.—B. O. 4th May, 1850.

—.....*Drawn samples* are not deficiencies, but are to be charged with duty at the time the packages are delivered. And *sweepings of the Sugar warehouses* are to be charged with the molasses duty, subject to such allowance for dirt, &c., as the Officers shall consider them entitled to.—B. M. 31st Aug., 1832.

— Imported for transhipment to other countries may be sampled agreeably to the conditions specified in B.M. 12th Oct., 1850.

SUGAR, continued:

—— *Havannah boxes.*—When a lotting account is produced, the assessment may be made upon two or three samples only, drawn from each lot.—B. O. 30th June, 1854, No. 509.

—— In weighing hogsheads, tierces, and chests, the 2 lbs. weight is the smallest to be used, but in weighing boxes, barrels, and bags, the 1lb weight must be employed.—B. M. 8th Jan., 1833.

—— OR MOLASSES *to be used in the distilling of Spirits.*—*See* Regulations contained in G. O. No. 154, 1855.

—— REFINED.—When duty-paid refined sugar is exported, the drawback should be assessed upon the gross weight, including paper and string.—G. O. No. 20, 1854.

——..... under drawback may be warehoused for the purpose of being used to sweeten British spirits in bond for ships' stores, under the regulations laid down in the G. O. No. 133, 1855.

SURETIES to Bonds.—Collectors and Controllers are to ascertain at the end of each year whether Sureties to Bonds are living and solvent, and to report to the Board the result.—G. O. No. 42, 1855.

TALLOW.—The officers are strictly enjoined accurately to examine the same before passing it for duty, a case having occurred, where tallow had been passed as grease.—G. O. No. 81, 1844.

—— of and from a British Possession.—The weights and tares may be taken from the Wharfinger's accounts; the Landing Officers taking care to check them by re-weighing and re-taring a few casks on each entry.—B.O. 5th March, 1850, and 2nd April, 1851.

TEA.—The regulations to be observed on the importation and bonding of Tea will be found in B. M. 10th July, 1834, and G. O. 17th Oct., 1834.

—— imported in packages not exceeding 14 lbs., and which had not been originally packed either in China or India, to be in future weighed to the quarter of a pound and tared to the ounce.—B. M. 11th Feb., 1851.

—— is allowed to be removed from the vessel to other docks in decked lighters only, under lock, and in charge of an Officer.—B. M. 16th Aug., 1834.

—— may be removed to another port upon a partial examination only; the gross weights of each package being duly recorded.—B. O. 12th Jan., 1854.

TEA, continued:

—— *removed under Bond* for exportation, to be accompanied by an Officer in charge. — B. M., 24th Aug., 1843, and 28th Feb., 1846.

—— ..... any small increase in weight, duty not to be charged. —B. M. 14th March, 1835.

—— ..... Re-weighing not to be recorded on letters of advice, but a red book to be issued by the Registrar, on receipt of the warrant and letter of advice for the record of the Landing Waiter.—B. M. 4th Sept., 1849.

—— ..... Re-weighing dispensed with, upon security being given to enter the goods for home use, and pay duty on original landing weight.—B. M., 7th Oct., 1834.

—— ..... for kiln-drying—regulations submitted governing its removal, duty, weight, and return to bond.—B. O. 18th Feb., 1850.

—— damaged packages of, are directed to be examined on the landing, by the Officer who takes account thereof from the lighter.—B. O. 12th April, 1854, No. 67.

TOBACCO.—In weighing, the weight is to preponderate on the weight side; 2 lbs. being deducted from the total weight, in cases where the package is above 450 lbs.; and 1 lb. where the package does not exceed that weight. —B. O. 10th April, 1833.

—— When removed from the Queen's warehouse to the London Dock tobacco warehouse, an account of the separate weights is to be forwarded, and on arrival it is to be re-weighed gross, to ascertain if any plunder has occurred.—B. O. 3rd Jan., 1851, No. 356.

—— When Negrohead or Cavendish, is removed for exportation, the gross weights of each package should be recorded in the Letter of Advice.—B. O. 26th June, 1854.

—— *removed under Bond for Exportation* may be weighed at the port of dispatch; but upon re-weighing at the port of arrival, 1 lb. only is to be deducted from the weight in the preponderating scale.—G. O. No. 30, 1844.

—— *intended for immediate exportation only*, may be removed under bond to any port approved for the importation of Tobacco, at the *gross weight*, the net weight being calculated at a computed tare prior to removal; the goods to be re-weighed at the port of arrival, and the duty to be paid upon any deficiency then ascertained. —G. O. No. 62, 1852.

TOBACCO, continued:

—— *removed to another Port.*—Re-weighing dispensed with, provided the purchaser declare the Tobacco to be for home use, and give security to pay duty on the weight ascertained at the time of removal.—B. M. 20th March, T. O. 12th Aug., and 19th Nov., 1831.

—— ..... One or more packages are to be occasionally re-weighed before delivery, notwithstanding, under the G. O. 26th November, 1833, duty may be paid upon the weight ascertained at the time of removal. And, in the event of an undue excess, it should be detained for the Board's directions.—G. O. No. 64, 1843.

—— ..... any deficiency not exceeding 1 lb. on the gross re-weight of each package of Tobacco and Cigars at the port of arrival, is not to be charged with duty, if there be no reason to suspect fraud.—G. O. No. 68, 1851. A similar indulgence extended to unmanufactured Tobacco when weighed net on removal.—G. O, No. 49, 1852.

—— *Sampling.*—After weighing, the importer may draw a sample from each package, not exceeding 4 lbs. The weight to be marked on a label attached to each sample, and signed with the Landing Waiter's initials. Upon return of the first sample, a second may be permitted, as also a third and a fourth; but no more. When returned, such samples to be weighed, allowing for natural waste on the following scale. Any further deficiency is to be charged with duty, or an equal quantity of Tobacco to be returned by the importer:—

| | | | | |
|---|---|---|---|---|
| If returned before the expiration of 3 months | | | | 4 oz. |
| 3 | and not exceeding | 4 | ,, | 5 ,, |
| 4 | ,, ,, | 5 | ,, | 6 ,, |
| 5 | ,, ,, | 6 | ,, | 7 ,, |
| | exceeding | 6 | ,, | 8 ,, |

If the sample be not returned, when the package is re-weighed for home use, the weight thereof must be added to the duty-weight; and when samples are returned, they are to be destroyed in the presence of the proper officers.—B. M. 27th Dec., 1825; 25th Feb., 1832; and 15th Oct., 1846.

—— *Samples of* may be admitted to entry, provided the package contain different samples, not exceeding 4 lbs. in each parcel. — G. O. Dec. 6th, 1822, and No. 76, 1856.

TOBACCO, *Samples*, continued:

— ..... exported to the Continent may be retained without payment of duty on the following conditions, viz., that the samples be locked up, and the keys deposited with the proper Officers; and that within 12 months from the date of exportation, the samples be paid duty on, or be packed into legal packages and exported.—B. M. 19th Sept., 1851.

— *Damaged*, cut off in the warehouse, is allowed to be exported, on being packed into casks, chests, or cases of the legal weight, and on the usual export bond being entered into.—B. O. 4th March, 1830.

— *Stores injured, may be delivered for re-manufacture*, upon bond being given to return the same within a limited period.—B. M. 6th Sept., 1833.

— All Tobacco, except Cigars and Snuff, whether seized or detained for having been illegally imported, and for which no application has been made within six months after the date of detention, also all Tobacco and Snuff (except Cigars) brought to the Queen's Warehouse, and not cleared within one year, to be destroyed instead of being offered for sale.—G. O. No. 11, 1853. *This order does not apply to the surplus stores of vessels in warehouse.*

— *Cigars, and Snuff*, imported in illegal packages, may be released by the Board of Customs, without reference in each case to the Treasury.—T. O. 22nd Feb., 1850.

— ..... In order to prevent delay, when the Landing book is not at hand, the record of the taring of Cigars may be taken on the back of the re-weighing slip, and afterwards transferred without delay into the Book.—B. O. 29th Nov., 1851, No. 189.

— *the growth of*, prohibited in Great Britain and the Channel Islands. See 12th Chas. 2, cap. 34; 22nd Geo. 3, cap. 73, and 1 and 2 Will. 4, cap. 13.

TRANSHIPMENT. — *Regulations on Transhipment of Goods brought to this Country from Foreign Parts*(1).

(1) These regulations are at present applicable only to the ports of London, Liverpool, Southampton, Hull, Goole and Grimsby. The Board requests that it be distinctly understood, that the measure is experimental, and that if advantage be taken to commit fraud, the regulations will be withdrawn. —B. M. 18th May, 1850, and 18th February, 1854. The transhipment of

TRANSHIPMENT, continued:

1. All goods in transit to be in the position of goods entered for exportation only, and at the time of ship's report must be described by their specific name and declared "in transit,"

2. Constructive warehousing to be entirely abolished, and in lieu thereof, the following regulations adopted.

3. Report of the inward cargo to be made in duplicate, setting forth the marks and numbers, general description of the goods, consignee, &c.

4. A transit bond to be entered into, either by the consignee of the import ship for the whole cargo, or by each consignee for his own particular goods, if so desired.

5. All goods to be endorsed on the export documents, as heretofore, except sugar, which is to be distinguished as refined or unrefined; and also manufactures of silk, which, as well as other manufactured goods, are to be endorsed, formally and duly, and one value given for the whole.—Transhipment cockets to be of a different form to others, and none but Transhipment goods to be endorsed thereon.

6. On the Registrar receiving the cocket and bill, he shall compare the same with the inward report, and, finding them to correspond, shall issue his order for the delivery of the goods into the custody of the licensed lighterman named, and in charge of a Tide Waiter, to be conveyed to the station designated. The registrar to mark on the report against the said goods the day and hour on which such order issued, and the name of the export ship (1).

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corn is allowed at the ports of Leith and Newcastle.—B. O. 4th February, 1854, and 19th November, 1853.

When securely packed in tin, goods in transit may be removed without examination from the port of importation to the port of exportation, under seals of office, and bond being given. The contents to be returned from the endorsement, and the gross weight of the packages taken and recorded. Such packages to be opened at the latter port, only so far as may be necessary to ascertain that they contain the description of goods specified. —B. M. 5th April, 1853, No. 39; 15th June, 1853, No. 292.

(1) If there are several export ships taking parts of the cargo of one import vessel, it will be requisite that a copy of the inward report should be sent to every dock or station where an export vessel lies; but it would only be required in respect of the goods to be transhipped, and should be copied by the merchant from the Long Room Report, and signed by the Clerk of the Inward Report Office.

TRANSHIPMENT, continued:

7. On the goods arriving at the docks, the Tide Waiter is not to leave his charge, but the lighterman or merchant is to acquaint the Registrar, who will sign the cocket and bill, adding the hour and day of such certification: the cocket and bill to be then forwarded to the Searcher for the station where the export vessel is lying, or if he is already sufficiently employed, the Registrar is to appoint a Searcher for the particular duty, but observing that under no circumstances whatever is the cocket and bill to be given out of the hands of the Customs' Officers.

8. On the Searcher receiving the cocket and bill, he is forthwith to visit the lighter, and if no unnecessary delay has taken place, he may at once issue the pricking note, authorising the delivery of the goods, and at any time during the operation make such examination of the goods as will satisfy him as to their identity.

9. When it shall be necessary to examine any package of silks or other delicate goods, the merchant to be called on to make the necessary arrangements for so doing, if such should not exist at the station, and also to bear every expense incurred.

10. The merchant to make application for an Officer to go in charge of every description of goods entered for transit, the expense attending the same to be borne by the merchant being charged at the rate of 6*d.* per hour, until the goods are finally taken on board the export ship; but wine, spirits, tea, tobacco in cases and boxes, bales or serons, shall be conveyed in deck craft only, under the Crown's locks.

11. Where the goods are conveyed by lighter, they are to be taken to the searcher of the station within 24 hours in London and 12 hours at the outports; goods not so taken within such space of time to be subjected to more extended examination.

12. In order that Transhipment may be confined to *bonâ fide* transactions, and that lighters may not be floating warehouses for unexamined goods, 6 days will be allowed for the completion of Transhipments for all goods except for silks, spirits, wines, nutmegs, tea, and tobacco, for which 3 days only will be allowed: if at the expiration of the time specified the shipment of the goods on board the export vessel shall not have commenced, the searcher is to refuse to certify to them as a Transhipment, and shall call on the parties to

TRANSHIPMENT, continued:

warehouse them for exportation only, and the goods to be dealt with as if so originally entered.

13. Provided that goods be unavoidably shut out from the vessel for which they were originally entered, and another export vessel be ready to take the same, they may be short shipped on the first documents, and on fresh bond and cocket issuing, a second term of time may be granted for taking the goods on board the second vessel, but no second transfer to be allowed.

14. Where vessels are lying alongside each other, and the entire cargoes are to be taken out of the one vessel, and put into the other, the Registrar shall specially appoint an Officer to superintend the transaction, such Officer to be furnished with the report inwards, and cockets and bill for the export vessel, and to check the documents with each other, and see that the facts of the case agree with the particulars endorsed. Should it be requisite to examine goods of a delicate nature, such as silks &c., they may be examined in the cabin of the ship, if fit for such purpose and with the captain's consent, and his finding the means of properly opening and closing the package, otherwise the goods are to be sent to the nearest examining floor for examination, in charge of a Tide Waiter, at the merchant's expense.

15. When the goods are duly shipped in the export vessel, the searcher is to certify to the same, and forward the cocket and bill to the clearing office.

16. When the export vessel or vessels have left the docks or river, the Registrar shall forward his copy of the inward report, with the names of the export ships endorsed thereon to the office Searcher in town, who shall attach the same to the vessel's file of bills, which are to pass over to the Examiner for jerquing, and from the bills so jerqued, the accounts for statistical purposes are to be compiled. A Blue Book with a short copy to be forwarded by the Searcher to the Jerquer.

17, All Transhipments to be confined to the times specified in 110th section of the Regulation Act, and no Transhipment operations to be continued after dark, unless with the express sanction of the Board or Principal Officers at an outport.

18. In every case of Transhipment, the export vessel not to be of less than 60 tons register.

TRANSHIPMENT, continued:

19. These regulations supersede all others on the subject, including G. O. 7th Oct. 113, 1847.

20. No transhipment to take place in the river below Deptford creek, and when practicable, the tide waiters are to be relieved every eight hours during the winter and every twelve hours in summer, and no lighter or lug boat is to convey transit goods unless a proper shelter be constructed therein to protect the tide waiters from the inclemency of the weather.

VATTING.—See *Spirits*, p. 352.

VESSELS.—*Working before or after the legal hours.*—See p. 364, under *Wood*.

—— *working overtime with damaged cargoes, &c.*—Regulations affecting.—B. O. 16th Sept., 1834.

—— *clearing of.*—Goods brought from Steam-vessels to the Queen's warehouse, upon which detention has been placed by the master or his broker, cannot be delivered without previous production of a bill and receipt for the payment of freight and disbursements thereon.—B. O. 31st July, and 21st Aug., 1835.

—— *clearing out with Passengers' Baggage and Stores only.*—Master to produce his receipt for light dues, and in case of refusal, the circumstances to be laid before the Board and Trinity Corporation; but the clearance is not to be withheld.—G. O. 14th Oct., 1834.

—— *clearing out with Convicts, Troops, &c.*—Regulations in regard to Stores.—G. O. 17th Sept., 1834.

—— *Outward bound*, may take in goods from lighters from sunrise to sunset.—B. M. 18th July, 1829.

WASTE PAPER, old Books, &c., accumulated at the outports—how to be disposed of.—G. O. No. 49, 1856.

WATCHES.—When information as to their genuineness is desired, the parties should be requested to apply no test that may injure them; but in the event of such a test being necessary, the Board's sanction is to be first obtained.—B. O. 9th Feb., 1850.

WINE in cases, may not be warehoused in the same room with spirits and cordials.—B. O. 9th May, 1844.

—— in cases may be removed to another port on a partial examination.—B. O. 10th February, 1854.

WINE, continued:

—— *Mixing Wines.* When parties desire to mix Wines in bond, application to the Board is unnecessary, provided the case fall within the permission of the law, viz., "to mix any wines of the same sort, erasing from the casks all import brands;" notice is, however, to be previously given to the controller of warehousing accounts, and special application will still be required for any indulgence in respect of mixing or blending wines in bond not provided for by the law. Each vatting account for wine must be entered with a regular rotation number in the general numerical list of ships, and the lees may be destroyed without payment of duty.—B. M. 27th March, 1852, and G. O. 4th June, 1850.

——*Fortifying Wines.* Geropiga, the produce of *Portugal*, containing above 33 per cent. of proof spirit may be used for fortifying in bond, wines *of that country only*, for home use, and in the same proportion and under the same regulations as Brandy, reference being had to its relative strength. When *not* exceeding 33 per cent. of proof spirit it may be used for mixing with wines *of that country*, without limit as to quantity; Geropiga, or any highly sweetened or fortified wine *of any other country*, may be used for fortifying and mixing with wines the produce of the same country—under similar regulations.

When mixed with wines of other countries, *for exportation only*, all import brands must be erased from the casks which must be marked "mixed wines."—G. O. No, 55, 1856.

—— *Vatted Wines* of the same sort and brand may be drawn off from the vat to the original casks and brand, on a written request, addressed to the Controller of accounts without the special permission of the Board. B. M. 17th May, 1856.

——..... *Merchants' name may be branded on Casks of mixed Wine.*— Whenever the Board's sanction has been obtained for mixing in bond, wines of different sorts or countries for exportation only, all the casks containing the same should be indelibly marked with the word "mixed" whereupon the Merchants' name may be branded on such casks. The same course to be adopted in respect to spirits of different sorts when mixed in Bond under G. O. 7th April 1838; B. M. 5th Dec. 1838 and G. O. 11th June, 1839. It will be

WINE, mixed, continued:

the duty of the Gauger to take care to note in his book that the casks have been properly marked. — G. O. No. 59, 1856.

— *Unsound* (1), may be cleared on payment of the vinegar duty, under authority of Treasury Order, provided vinegar or salt crude, in the following proportions, be mixed with the Wine; viz.:—

| | | | | |
|---|---|---|---|---|
| 4 galls. vinegar | or | 2 lbs. salt | to a | pipe of Wine. |
| 2 | „ | 1 | „ | hogshead do. |
| 1 | „ | | | quarter-cask do. |

— *in Bottles*, duty to be charged on the actual number of full bottles, including that which is open for tasting.—B. O. 22nd Nov. 1826.

—..... unless the officers have reason to suspect that they contain spirits, cordials, or other articles chargeable with a different rate of duty, bottles entered as containing wine are not to be opened.—G. O. 26th March, 1836.

— ..... *Bottled*, (2) removed to the Bottling Vaults, from which a portion may have been bottled or exported, may be racked from the lees for home consumption, upon condition that the merchant pay the duty upon the quantity ascertained immediately after the operation.—G. O. No. 86, 1856.

— *entered for Exportation* shall not be examined unless in the presence of the merchant, his agent, or an officer of the dock company. In the case of *Bottled Wine* intended to be shipped in the same docks in which it has been bottled, the searchers are to make the examination at the time of packing, providing the exporter request it; and when bottled Wine is to be removed to another station for shipment, the gauger may certify the quantity on the bill, the packages being removed to the place of shipment in charge of licensed carmen, and, unless suspicion of fraud be entertained, no re-examination shall be required beyond one or two packages out of each shipment.—B. M. 19th Dec. 1849.

(1) Wine in bottles, having become foul may be disgorged, or started into casks, fined and re-bottled, on special application to the Board of Customs.

(2) Wine may be drawn off into stone bottles of 4 or 5 gallons for exportation upon special application to the Board in each instance.—B. O. 14th Jan., 1845, No. 357.

Wine may be bottled in the warehouse in half-pint bottles for exportation only, by application to the Board in each case.

WINE, continued:

—— and SPIRITS may be removed from the bonded warehouses for bottling in approved premises on bond being given.—G. O. No. 3, 1854.

WOOD.—Timber and Wood Goods generally are allowed to be discharged from 6 o'clock A.M. to 6 P.M. from the 21st March to the 21st September, and from sunrise to sunset from the 21st September to the 21st March, the goods to be secured alongside (Deals, Battens, &c., being placed in Barges or other Craft) and kept in charge of the Tidewaiters boarded on the importing vessel until passed by the landing officers within the legal hours of business, G. O. No. 94, 1844, it being distinctly understood, that if the attendance of the Landing Waiter or Timber Measurer should be necessary at extra hours, a deposit also will be required for the payment of such officers at the regulated allowances.—G. O. No, 65, 1852.

—— *Battens and Deals*, on the identity being preserved, by leaving a portion of one end of the deal or batten uncut, may be taken out of bond for the purpose of being sawn; or, provided one end thereof be bound with iron band or other secure fastenings, may be cut entirely through, to be converted into feather-edged boards for exportation.—B.M. 19th July 1853.

—— ..... may be allowed to cut into laths for exportation under the conditions prescribed in the B.M. 4th March, 1854.

—— *Railway sleepers* under similar regulations may be taken out of bond for the purpose of being creosoted.—B. M. 28th June, 1856.

—— *Firewood* may be framed whole and subsequently reduced, as specified in G. O. No. 66, 1852.

—— ..... Deal ends and wood goods generally, not worth the duty, may be reduced to firewood.—G. O. 20th June, 1824; B. M. 28th Sept., 1821.

—— ..... the fathom of firewood to be 6 feet wide, 6 feet high and 6 feet long.—B. M. 2nd Sept., 1830.

—— ..... When the amount of excess on firewood shall *not* exceed one-fifth of the entire quantity reported, the same may be delivered without amendment of report. —G. O. 18th Oct., 1843.

—— ..... *and Lathwood.*—The Wood Farm Officers may exercise a discretionary power in allowing any lighter to be cleared, and in giving the merchant credit for

WOOD, continued:

a post-entry not exceeding 2 fathoms on each prime entry; the Registrar taking care to call upon the party for the prompt payment of the duties thereon.—B. M. 22nd May, 1851.

—— The number and content only of B. P. Timber is to be recorded in the landing book.—G. O. No. 102, 1845.

—— All sawn or hewn timber, wood, plank, or thick stuff, of 8 *inches or upwards on the smallest side*, not being Wood planed, or otherwise prepared for use, to be charged with duty as hewn.—G. O. No. 56, 1846.

—— *Timber or Wood* 8 *inches square and upwards*, and not exceeding 10 feet in length; and round Wood 9 inches in diameter and upwards, and not exceeding 10 feet in length, are to be measured according to the following regulations, viz., the length of each piece to half a foot; and the breadth and thickness of square, and the diameter of round timber to a quarter of an inch, the content being computed to half a foot.—G. O. No. 39, 1846.

—— *Timber of irregular dimensions, intended for railway Sleepers*, when not exceeding 2 cubic feet in content, to be taken account of as directed by the 7th section of the Timber Measurer's Instructions: when they exceed 2 feet, and do not exceed 5 feet in content, to be treated in conformity with the 17th and 23rd sections of the said Instructions; exceeding 5 feet in content, and not exceeding 10 feet in length, and being 8 inches square, and round Wood 9 inches in diameter and upwards, the same is to be dealt with agreeably to G. O. No. 39, 1846.—G. O. No. 104, 1846.

—— Timber or Wood, sawn, split, or hewn *of a triangular form*, measuring 9 inches or upwards from the centre of a circular base to the apex; and pieces measuring 8 inches or upwards to the apex from the centre of a straight base, not being planed or otherwise dressed, may be admitted as hewn.—G. O. No 111, 1847.

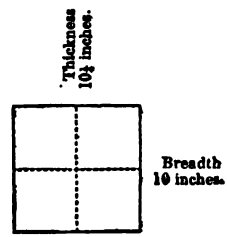
—— *Railway Sleepers.*—By G. O. No. 43, 1848, and 41, 1847, it is directed that when particulars of the cargo or entry are endorsed upon the duty-paid or bonding warrants, railway sleepers may be computed from the average measurement of 120 pieces of each description after the following methods; taking care that when warehoused, the ship's name and date, or rotation number, be so marked upon each pile or assortment in the bonding yards as to prevent irregularities in the delivery;

WOOD, continued:

and that the particulars thereof be recorded in the landing and Locker's books, so that quantities for delivery may be estimated on the landing content.

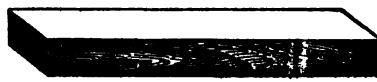
| | |
|---|---|
| When not exceeding 2 ft. in content, | By cubing in pile. |
| Exceeding 2 and not exceeding 5 ft. in content, | Length to be taken to the fourth and content to the tenth part of a foot, as directed in reference to diagrams D, E, F, and G. |
| Exceeding 5 ft. in content and not exceeding 10 ft. in length; being 8 in. square, or 9 in. in diameter, if round Wood, and upwards, | Length, and also content to be taken to half a foot, after the directions appended to diagrams A, B, and C. |

In ascertaining the dimensions of Timber and Wood similar to diagrams A and B, 8 inches square and upwards, not exceeding 10 feet in length, and exceeding 5 feet in content; take the length to half a foot, the breadth and thickness to the quarter of an inch, and compute the content to one-half of a cubic foot.



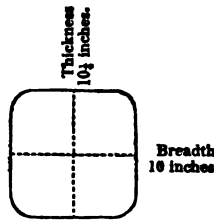

A.

(*Per G. O.* No. 39, 1846.)



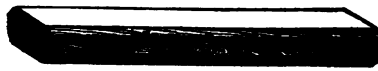
Length 9½ feet.

WOOD, continued:




B.

(*Per G. O.* No. 39, 1846.)



Length 9½ feet.

*Operation by the Sliding Rule.*—Set 10¼ inches, the thickness, on the inverted line E, to 10, the breadth in inches, on the line C; then opposite to 9½ feet, the length on the line A, will be found 6½, the content in cubic feet on the line B, in both the above cases.

In ascertaining the dimensions of round Wood 9 inches in diameter, or 7 inches in quarter girt and upwards, exceeding 5 feet in content and not exceeding 10 feet in length, take the length to half a foot, the diameter or quarter girt to the quarter of an inch, and compute the content to one-half of a cubic foot.

C.

(*Per G. O.* No. 39, 1846.)

Diameter 10¾ inches.

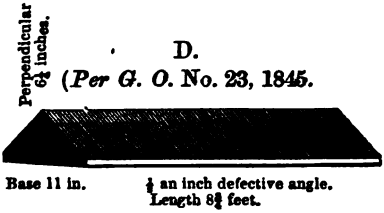
Length 9 feet.

*Operation by the Sliding Rule.*—Set 9, the length in feet, on the C, to the gauge point 13·54 on the line D; then against 10¾ inches, the diameter on the same line D, you will find 5½, the content in cubic feet on the line C.

N. B.—Pieces of Wood regularly round similar to diagram C, may be measured by the diameter: but when the pieces are irregularly round, they must be measured by the girt.

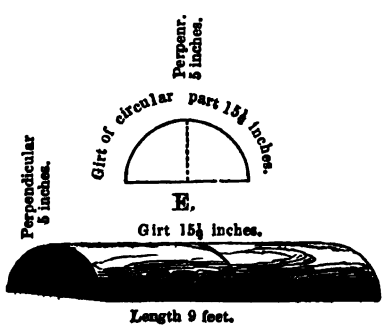
WOOD, continued:

—— In ascertaining the dimensions of sleepers of a triangular form, exceeding 2 feet in content, the length is to be taken to the quarter of a foot, the perpendicular height to the quarter of an inch (adding thereto the height of the defective angle, which together will constitute the entire perpendicular height), and one half the base to the quarter of an inch, computing the content to the tenth of a cubic foot.




*Operation by the Sliding Rule.*—Set $6\frac{3}{4}$ inches (the perpendicular height with the defective angle added) on the inverted line E, to $5\frac{1}{2}$ inches (one-half the base) on the line C; then opposite $8\frac{3}{4}$, the length in feet, on the line A, will be found $2\frac{2}{10}$ths, on the line B, the content in cubic feet.

—— In ascertaining the dimensions of semicircular sleepers, the length is to be taken to the quarter of a foot; half the girt of the circular part, and the perpendicular height to the quarter of an inch, computing the content to the tenth of a cubic foot.

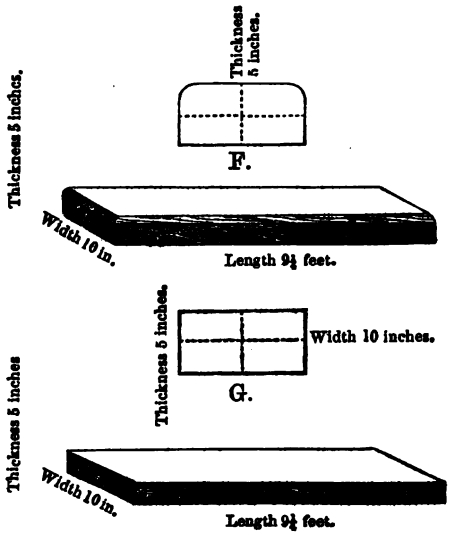



*Operation by the Sliding Rule.*—Set $7\frac{3}{4}$ inches, half the girt of the circular part, on the inverted line E, to

WOOD, continued:

5 inches, the perpendicular height, on the line C; then opposite to 9 feet, the length, on the line A, will be found $2\frac{4}{10}$ths, the content in cubic feet on the line B.

— In ascertaining the dimensions of sleepers similar to diagrams F and G, exceeding two feet content, take the length to the quarter of a foot, the width and thickness (in each case) to the quarter of an inch (observing that no allowance is made for defective angles) and compute the content to the tenth of a foot.




*Operation by the Sliding Rule.*—Set 10 inches, the width on the inverted line E, to 5 inches, the thickness on the line C; then opposite to $9\frac{1}{4}$ feet, the length on the line A, will be found $3\frac{2}{10}$ on the line B, the content in cubic feet in both cases.

— ..... Upon the several importers of railway sleepers endorsing upon the entries in the first instance, the particulars of the cargo, with a view of enabling the discharging Officers to classify and take the measurement and tale of the same on landing, 120 pieces of each assortment may be taken indiscriminately and at different periods during the discharge, and measured

WOOD, continued:

separately, in conformity with the General Orders, Nos. 39 and 104, 1846, observing, that when the pieces are of a triangular form and exceed 2 feet in content, they are to be measured in the manner pointed out in the General Order No. 23, 1845, and the whole cargo computed and delivered according to the average content of each assortment thus obtained; should any part of the cargo, however, be entered to be warehoused, each piece so entered, if exceeding 2 feet in content, is to be measured singly, and the number and content scribed thereon.—G.O. No. 41, 1847.

WRECKED GOODS.—*Regulations to be observed* in respect to all articles found Wreck or Derelict.

1st. Goods not liable to duty, delivered into the charge of the Customs or of the Coast Guard, are to be transferred, under the directions of the respective Collectors and Controllers, into the custody of the Receivers appointed at, or within their ports: but goods subject to duty to be retained for payment of the same, the Collectors and Controllers apprising the Receiver thereof in every case.

2nd. In case of goods lodged with the Receiver, the Collector and Controller are to apprize that Officer of the amount of duty to which the same are liable whether the value of such goods be trifling or otherwise, and the Receiver is to pay the duty out of the proceeds of the sale of the goods.

3rd. In case of goods lodged with the Collector or Controller, which remained unclaimed at the time of delivery to the Receiver for sale, those Officers are to acquaint the Receiver with the amount or rate of duty due thereon, in order that the same may in like manner be deducted from the proceeds.—G. O. No. 115, 1846.

—— Foreign goods *saved from wrecked vessels* and landed, may be shipped in a coasting vessel from the port at which they had been so landed to the port of original destination, a proper account being taken and forwarded in the usual manner, although such vessels may have other goods on board.—G. O. 4th Feb., 1834.

—— Vessels wrecked on their *homeward voyages*, if the parties are desirous of having the cargoes forwarded to the port of destination, the Collector or Controller may allow the re-shipment thereof, taking care that previously to the delivery, an accurate account (where

WRECKED GOODS, continued:

practicable) be taken of the particulars of the cargo, and that security, by bond, in the full amount of the duties, be given for the due delivery thereof at the destined port; the account to be transmitted by post to the Officers of such port, in order that upon the arrival of the vessel the usual proceedings may take place. But when from particular circumstances the quantity and quality of the goods cannot be ascertained, and the penalty of the bond be calculated, the goods are to be accompanied by Tide Waiters, at the expense of the Crown.—G.O. 1st Feb., 1841.

—— Vessels wrecked at an outport on their *outward voyages*, where the parties are desirous to have the goods sent back to the shipping port, the Collector and Controller may allow the re-shipment, without waiting the Board's previous permission in each case; but they are forthwith to report their proceedings, that the Board may give such further directions as the circumstances may require.—G. O. 29th April, 1819.

—— *For further regulations in respect to Wrecked Goods and Receivers thereof*, see G. O. Nos. 1, 48, 106, 121 and 179, 1855; and Nos. 1 and 12, 1856.

YACHT CLUB (Russian and American), Vessels belonging to, are to have the same privileges at the ports in this country as are granted to those of the British Clubs. —T. O. 14th Oct., G. O. No. 137, 1847, snd No. 56, 1851. Also the French Yacht "Caprice," G. O. No. 53, 1852.

—— Harwich ditto, G. O. No. 125, 1845.

—— The Royal St. George's and the Royal Northern to enjoy equal privileges with those granted to other Royal Yacht Clubs. The several secretaries to be requested to forward annually a list of the names, tonnage, and description of each Yacht, with the names of the owners. —G. O. No. 87, 1849, and No. 73, 1855.

THE

# CUSTOMS' ESTABLISHMENT

OF THE

# PORT OF LONDON.

Corrected to the 26th September, 1856.

## SECRETARY'S DEPARTMENT.

*Secretary*—William Maclean. *Assistant Secretary*—Francis G. Gardner.

*Committee Clerks.*

Charles Claridge. George Dickins. Thomas C. Thorpe. Frederick Davies. John B. Hale.

*Principal and Minute Clerk*—William Buller Kitson.

*London Petition Clerk*—William Foot.

*Chief Clerks.*

Charles H. Whitmore. Harry Burton. William B. Hunt. Thomas J. Pittar. Joah F. Bates. Robert Bates. Arthur L. Tollemache.

*Clerks.*

*First Class.*—Stephen F. Webb. John Clogg. John Neale. Edward Hollingworth. William D. Chester. George B. Abdy. Henry J. Maclean.

*Second Class.*—George Maltby. Robert H. G. F. Pigott. William D. Thring John Smith. Frederick G. Walpole. Francis D. Mitchell. James S. Renwick. Edmund Goodwyn.

*Third Class.*—Richard H. B. Castle. G. Hassell Armstrong. Richard C. Hallowes. Richard Gillard. Samuel Seldon. Henry Coxwell. Arthur Richmond. Alfred M. Angelo. Richard T. Prowse.

## OFFICERS FOR LAW BUSINESS.

*Solicitor*—Felix J. Hamel. *Assistant-Solicitor*—Latham Blacker.

*Principal Clerk and Assistant Solicitor for Merchant Shipping Prosecutions, &c.* } James O'Dowd.

*Clerks.*

Philip Beverley. Richard Beverley, sen. Richard E. Cumberland. John P. Seaver. John L. Graham. Richard Beverley, jun. Charles Daniel. Francis W. Gardner. Felix H. Hamel. Bernard J. Burgess. Thomas Wildman. William H. Hinton.

## SURVEYORS GENERAL.

Thomas How. Frederick St. John. Joseph H. Rolls. Henry C. Brown.

## RECEIVER GENERAL'S OFFICE.

*Receiver General*—Sir F. Hastings Doyle, Bart. *Assist. Ditto*—Timothy Lee.

*Clerks.*

Daniel T. Miller. Charles S. Cartwright. James Cook. Edward Beaumont. George Bezer. Henry R. Poole. Hugh P. Burnard. Thomas E. Wainwright. Robert Whitchurch. Charles D. Johnson. James Guy. Tom M. Whatley. Thomas West. Alexander Christie. Anthony W. Love. George F. Wildman. Thomas Smart.

## CONTROLLER GENERAL'S OFFICE.

*Controller General*—Elias Arnaud. *Assistant Ditto*—Henry W. Dobell.

*Principal Clerks.*

William Tillman. Robert G. Hast. Alfred Tupper.

*Clerks.*

*First Class.*—John King. William H. Dickenson. Valentine W. Plunkett.

*Second Class.*—Robert C. Goodwin. John Boyes. John J. Weir. Alfred Slocombe.

*Third Class.*—Charles Beaumont. Arthur White. Edward H. Bassett. Robert Burnaby. Francis V. Mills.

*Fourth Class.*—William W. Marvin. William Johnston. Robert Richardson. Spencer Dally. Robert J. Harwood. Charles H. Maclean.

*Fifth Class.*—Florence J. Brinsden. Albert Tory. Lancelot B. Shutte. Watson Cotteman. John T. Gardiner. Alfred Hibburd. Charles Lemon. William Burton.

## IMPORTS AND EXPORTS' OFFICE.

*Inspector General*—John A. Messenger. *Assistant Do.*—Alexander C. Fraser.

*Principal Clerks.*

John Cockburn. Charles Browne. Edward Bernard. James Johnstone. Joseph Warren. Richard Whitmore.

*Clerks.*

*First Class.*—William Masson. Stevenson Hume. Charles P. Lack. George S. Cobham. Osborn Southee. James Mundy.

*Second Class.*—Henry Burlton. Edmund Crabb. John J. Gossett. James E. C. Lewin. William Sentance. John Benham. George Metcalf. John I. Austin. Edward Chambers.

*Third Class.*—Edward Defriez. Henry Ruggles. John H. Butler. Charles Treleaven. John Werrett. Robert H. Woods. George Pridie. John Shynn. William S. Tarr. Robert Barker. Robert Roper.

*Fourth Class.*—Henry C. Hast. William Clark. Edward J. Armstrong. Roderick M. Paton. George F. Crompton. Henry Towells. Charles T. Cobham. Charles Mellish. Charles W. Rainger. Edward Harrison. Daniel C. Maunsell. Wm. T. Mills. Daniel J. Clanchy. Walter B. Penley.

*Fifth Class.*—Henry Wild. John McGilchrist. John A. Stebbing. John H. Stephenson. Frederick W. McIntosh. James G. Lewis. George Finch. James R. Jeffries. Henry Madgin. Charles B. Pollard. Gerald Fitzgerald. Walter J. Cleave. Henry S. Persse.

## EXAMINER'S OFFICE.

*Examiner*—Watkin W. Taylor. *Assistant Do.*—Henry W. World.

*Principal Clerks.*

John Leggat Irish. Charles F. Brenchley. Stephen Bourne. Edwin Beedell. Robert French. Aubrey Walsh. John F. Courtenay.

*Clerks.*

*First Class.*—Francis P. Watson. John Bywater. Frederick Sturley. Peter Warburton. Frederick Walter. Robert Parker. Alexander Anderson. John W. Hodges. Thomas Whiting.

*Second Class.*—Henry Miller. Edward A. Edgar. John L. Kneller. William P. Keating. Gervas Ward. Alfred F. Cuffley. William Knight. Nicholas Drew. John Morphew. Charles F. Cannon. Benjamin Bassett. James B. Tomlinson.

*Third Class.*—Augustus C. Raitt. Hugh Bridger. Alfred M. Massett. James Lewis. William Colquhoun. Robert Lynch. Charles Peto. Thomas J. Y. Boddington. Thomas Potbury. William Andrew. William Robinson. William Fenton. William Pitcairn. James Standing.

*Fourth Class.*—Peter Robertson. George Dudley. Charles Waters. Charles W. Mutlow. John B. Seward. Dundas C. Williams. Alexander W. Dods. George E. Bunnett. Joseph Mayall. William H. Meader. Richard Ireland. Colin Chisholm. Charles J. F. Cooper. George Cook. Edward Z. Martin. William G. Perkins.

*Fifth Class.*—Edward Kelly. George F. Nedham. James Hoare. Frederick M. Dwight. Richard C. Nokes. Frederick Law. George Harrison. John D. Farquhar. Edmond Ross. Grantham L. Farrow. Henry St. George. Charles C. Stockdale. Charles Hudson. John C. Dodman. Geo. C. Wilkinson. Alexander Wood. Washington F. Lynn. Thomas A. Blake.

*Sixth Class.*—Richard H. Freeman. Thomas Davis. Lionel M. Surtees. William F. C. Britton. Alexander S. Watt. Charles E. Allt. Harry Burton. William H. Spilling. William B. B. Stevens. Griffith Griffiths. George S. Robins. Edwin J. Burt. James Wyeth. James Moxon. George S. Ellison. Andrew B. Delap. John O'Dell T. Hill. Anthony M. D'Arcy.

## LONG ROOM DEPARTMENT.

*Collector and Chief Registrar*—William Wybrow.

### LONG ROOM.

*Principals of Branches.*

John Forster. John S. Willimott. John B. Henderson. Henry Forrester. Joseph Slocombe. Edward Sheppard. William Malraison.

*Chief Clerks.*

Henry Woodyear. Henry Bezer. Major W. Purser. Edward Walter. Stephen Clark. George Evans. Frederick Rich.

*Clerks.*

*First Class.*—William J. Roberts. Michael F. Power. George H. Sweet. John J. Tattam.

*Second Class.*—William L. Ross. John Wright. Thomas Howard. Francis D. Gem. William J. Bezer. Robert Mackay.

*Third Class.*—Thomas Inglis. John R. Hawkins. Edwin Boyd. Archibald J. Gibson. Thomas D. Thorpe. Robert Main. Henry C. Disney. James H. Pounce. Edward Maclean.

*Fourth Class.*—Henry H. Hooper. William F. Lee. Richard Ledger. James Thomas. James E. Burrell. John Flett. James W. Carolan. Charles K. Saunders. George A. Fraser. Henry A. Cartwright. Miles Stapylton. Charles Wrightson. Frederick W. Chaplin.

*Fifth Class.*—John Bradford. Francis Twiss. James C. D. Whitmore. Charles S. Holmes. William C. Parsons. Hugh L. Falvey. Henry Blake. Wm. Sharland. Wm. Tothill. James A. Mackay.

*Queen's Warehouse-keeper*—Robert Pritchard (Searcher)

## COMPTROLLER OF ACCOUNTS—LEGAL QUAYS, &c.

*Comptroller of Accounts*—Sidney S. Dipnall.

*Two Principal Clerks, and Assistant Comptrollers of Accounts*..... Edward Jones. Robert Taylor.

*First Class.*—Robert Dixon. James Maggs.

*Second Class.*—Richard Huntley. Richard Gowlland. Nevil O. Cribb.

*Third Class.*—Walter B. Measor. George Haverkam. Henry S. Worsfold. John Batten.

*Fourth Class.*—George Allison. Thomas Brenan. John Coombs. Francis Bryant. William S. Raby.

*Fifth Class.*—William Scott. William Harman. Frederick Maclean. Valentine Tallon. Hamlin Wells. Henry J. Gardner. William H. B. Kempe.

*Sixth Class.*—Walrond Whitter. Henry Flinden. John J. Noss. John Harding. Charles F. Irving. John Dunn. Louis Harris. Cuthbert Wills.

## TEA AND EAST INDIA DEPARTMENT.

*Comptroller of Accounts*—Samuel B. Lemon.

*Principal Clerk and Assistant Comptroller of Accounts*, William Pincombe.

*First Class.*—William Davis. Thomas S. Moore.

*Second Class.*—William Levett. William Harkness. Jonathan C. Welford.

*Third Class.*—John Nicholls. Henry W. Legge. William Jennings. William Cole.

*Fourth Class.*—George Haggar. James M. Mann. Henry Robins. Richard S. H. Gooch. Robert Freer.

*Fifth Class.*—William H. Ashmead. William Reid. William Troon. William C. Turner. James B. Lakeman. Joseph B. Mellish. Frederick Joyce.

*Sixth Class.*—Augustus White. John A. Coates. John Wemyss. William Woodhams. James J. Hall. James McCulloch. Henry D. R. Forster. Henry Chapman.

*Seventh Class.*—Charles J. Hoffmeister. John Fallon. Edwin Fradd. Walter R. B. Whitmore. John G. Trevor. James E. Wallace. Charles S. Barnes. Thomas Bird.

## JERQUER'S OFFICE.

*Jerquer*—John McPherson.

*First Clerk and Assistant Jerquer*—(Vacant.)

*First Class.*—George Mitchell.

*Second Class.*—Henry A. Lucas.

*Third Class.*—Frederick Ross. Samuel Chappell.

*Fourth Class.*—John Bowness. Frederick Harvey. Thomas Stevenson.

*Fifth Class.*—John E. Cox. Alfred Pooley. Robert McMullen. Leland C. Duncan.

*Sixth Class.*—John Fox. Frederick C. Blake. Michael Fitzgerald. William C. Chalker. James W. Coles.

*Seventh Class.*—George R. Mitchell. Albert Wright. George Armstrong. Richard S. Lyne. George Newmarch. Graham J. Eden.

## GENERAL BUSINESS.

*Clerks.*

*First Class.*—Henry Peall. James W. Dixon.

*Second Class.*—Benjamin Bond. Alexander Black. Theophilus Moon.

*Third Class.*—George Sheldrick. George F. Schilling. Pearce Southee. Parker Stanley.

*Fourth Class.*—Robert Beck. James Grant. Charles E. Green. John F. Taylor.

*Fifth Class.*—John Walden. Benjamin Howson. Edward Wildish. James Cresswell. George Hughes.

*Sixth Class.*—James T. Webb. Charles Herbert. Robert T. Churchill. Richard G. Barton. James C. Stockton. James Scott.

*Seventh Class.*—George Ellis. John A. Legge. William D. Ridgway. Edwin Collins. Gerald O'Loghlan. James H. Knight. John Fogden.

*Eighth Class.*—Edward Cullen. Frederick H. M. Walker. James C. James. George Barrett.

## CONTROLLER OF ACCOUNTS OFFICE, LONDON DOCKS.

*Controller of Accounts.*—Henry Cole.

*Assistant Controller of Accounts.*—George Thorpe

*Principal Clerk.*—George S. Archer.

*Clerks.*

*First Class.*—Thomas Foreman. James Habbijam. Frederick Church.

*Second Class.*—Thomas Perkins. William T. Reeves. Philip Champ. Napthali Hart. Alfred F. Roberson. Alfred J. Tyte.

*Third Class.*—Thomas Heather. Charles R. Blackett. William C. Jelly. Oliver G. Lowe. Frederick Fermor. Charles Cole. Frederick Thuell. Samuel Harris.

*Fourth Class.*—David Minter. William Barnes. John Daniel. John Dickie. John K. Harris. Albert Honywill. Thomas Johnston. Charles A. Badcocke. Richard Neville. William Prophit.

*Fifth Class.*—Joses Boddy. William E. Parry. Alfred C. Bray. Charles Binning, Richard Reynolds. Joseph F. Dutton. Septimus F. Wayland. Mark Blakeman. William H. Low. Philip H. Freelove. William H. Baigent. Patrick Bergin.

*Sixth Class.*—Thomas Grady. Henry E Jessop. Fredk. Springett. George Marshall. John E. Tindale. Joseph Roughan. George Ficklin. Thomas G. Scott. William Bindley. George Saunders. William Hanney. Charles H. Jones

## ST. KATHERINE DOCKS.

*Comptroller of Accounts*—Daniel Clark.

*Principal Clerk, and Assistant Comptroller of Accounts.....* } Malcolm D. Crosbie

*First Class.*—Henry Collier.

*Second Class.*—James Flint. Henry Harris.

*Third Class.*—John E. Boulier. John Morgan. Henry Cumming.

*Fourth Class.*—William Worsfold. John A. Main. George K. Beedle. Thomas H. Askew.

*Fifth Class.*—Mitchelburne Knox. George Fitzmaurice. Henry G. Davie. Edward Hackett. Alfred Welby.

*Sixth Class.*—William H. Baker. Thomas Paine. James Flynn. Thomas M. Matthews.

## EAST AND WEST INDIA DOCKS.

*Comptroller of Accounts*—Samuel J. Louttit.

*Principal Clerk, and Assistant Comptroller of Accounts,.....* } J. R. Squirrell.

*First Class.*—Richard Allerton.

*Second Class.*—James T. Bailey. John H. Gendle.

*Third Class.*—Matthew Irving. George Sperry. George Peel. William Warburton.

*Fourth Class.*—Richard Partridge. Richard Ruegg. Thomas Sandall. Alexander Rollo. Richard R. George.

*Fifth Class.*—Francis Moloney. James M. Goldie. John Lynch. Thomas Doherty. Mark Smith. Joseph Howard. Charles H. McDona.

*Sixth Class.*—Samuel Frost. Joseph W. Culling. William H. Punchard. James W. Everitt. Richard H. Ruegg. Henry P. Greaves.

## OFFICERS OF THE WATERSIDE.

*Inspectors General.*—William S. Kendall. Robert Chapman.

*Landing Surveyors.*

*First Class.*—Charles Knox. Charles Hammond. George Duncan. John Luscombe.

*Second Class.*—John Blakston. John Cockshott. Charles M. Pocock. William Barber, Robert Cox. James H. Mason.

*Third Class.*—William Marshall. Robert A. Ogilvie. John M. Arnaud. Thomas E. Carter. John Lucock. Anthony Compton. Samuel Brent. John N. Fairman. Æneas M. Cameron.

*Searchers.*

*First Class.*—Robert Knewstub. Thomas Smerdon. Thomas Mackenzie. Samuel L. Poer. William Holmes. George Forsyth. William Neilson. William Webb. Henry Inglis. Walter Inglis. Charles J. Cox. Thomas Ryan. Joseph Chatterton. Charles White. Wm. O. Harbord. Thomas A. Bussell. Edmund Scanlan. Edward King. George H. Butler. Alexander Campbell.

*Second Class.*—George Benham. George Tritton. John Thorpe. Edwd. B. Hughes. Henry Lambert. Richard F. Hosken. John Horsfall. Augustus L. Cope. John Lalor. William Phillips. Robert Pritchard. Francis Napier. Francis M. Ure. Edmund Fitze. Edward Armstrong. Henry B. Pigot. Thomas Auckland. John Neave. Charles Muskett. Richard W. Cox. David J. Ure. Joseph Hoar.

*Third Class.*—Douglas Harrison. Charles G. Sanderson. John H. Lilley. Edward E. Galton. Charles Powis. Charles T. Pickford. Frederick W. Wallis. Alfred Pratt. Henry J. Smith. John Clements. Peter Tuxford. Arthur L. Watts. John W. Douglas. Robert K. Heath. Sydney J. Brewer. Robert Hillman. James Oldham. John Macqueen. James Clayton. Thomas Eveleigh. William Peyton. John Tattersall. Thomas L. Williames.

*Fourth Class.*—John Fleming. James Britton. James C. Gibson. Hen. W. Waddell. Nicholas Wingfield. Henry Caulier. Wm. Fairbairns. Wm. H. Bentley. Charles Bernard. Charles E. Hunt. Samuel Mullings. John A. Smith. William Worth. Edward P. Le Feuvre. George B. Lefroy. Charles C. Turnour. Archibald Campbell. James De R. Cope. John Mc Phee. Thomas Hudson. Thomas Jefferson. William F. Bramall. Jas. P. Smart. David H. Harris. William F. Good.

*Fifth Class.*—William Lee. Francis Wearne. Thomas Bowden. George H. Young. Charles D. Faircloth. John R. M. Warter. Michael J. Castleden. Richard Perrin. Thomas Shindler. Charles New. Joseph B. Bunting. William J. Skinner. Augustus K. Baylis. Richard G. Hancock. Charles C. Skene. Charles Irving. Richard P. Barlow. John King. Wm. H. Wilson. Thomas Bond. James B. Keene. Samuel V. Eastmure. Jeffery Bowden. Charles J. Wilde. William R. Crosbie. Richard R. Cullen. Richard E. S. Oram.

*Sixth Class.*—Michael Daly. George Cooper. Charles T. Hill. Reginald Burton. William Bottrell. George H. Scrivenor. Charles Dering. Wm. T. Abbott. Arthur W. Wadsworth. John Crabbe. James Baldwin. James Mc Donald. Oliver Craven. Charles E. Plowden. Augustus H. Fitzgerald. Edward Bell. Thomas Satchell. Thomas W. Dowley. Kedgwin H. Gough. Adam Innis. William Cairns. Joseph Paxton. Thomas P. Mostyn. Charles R. Smith. George E. B.N. Bass.

## INSPECTORS OF GAUGERS.

Richard Z. Troughton. Abraham Rickon. William J. Ready. William Hampton. John Flinter.

*Gaugers.*

*First Class.*—Thomas Delacourt. Daniel Pick. Joseph Simpson.

*Second Class.*—Robert Whitaker. John Bayliffe. Thomas Hull.

*Third Class.*—Hugh M. Cumming. David Graham. Charles Overton. Thomas Watkins. David Taylor. John Wogden. James Eckley.

*Fourth Class.*—William K. Read. George C. Dyke. Nathaniel Stevens. William Fletcher. Richard Blakesley. William H. Mitchell. Robert Kedge. William Middleship. William B. Morris. George R. Oram.

*Fifth Class.*—William S. Chamberlin. James Fletcher. Matthew Barron. Samuel Ferguson. John O'Dea. William Neill. James Richardson. George Clayton. Charles Brotherton. Thomas Williams. Thomas J. C. Evens. Wm. Meakin. John Bellerby. Wm. Oades. George Bunny. Henry Farr.

*Sixth Class.*—Henry Gibbs. James Farquhar. Charles Holton. John Billings. Arthur J. White. Thomas Lavington. William H. Milner. John Curdle. Joseph Maggs. John R. Murphy. John Gibson. James Brown. John Farrell. John W. Dodd.

*Superintendents of Lockers, and Assistants in the Landing and Shipping Department.*

*First Class.*—John Morris. William Rust. John Church. John Moore. William Munday. Edward G. Weale. Thomas Jent. John Brown. Robert Johns. John Stickens. John King. James Cruse. W. O. Boyes. Alex. A. Hampton. George H. Richards.

*Second Class.*—James Harris. Charles Jones. Joseph Wood. Henry Frost. William Tarry. William Botterell. Daniel Brown. W. M. Gilbert. John Solvan. John Carrick. William Doyle. William Moxley. James Morris. William Pyke. Alex. Mc Donald. William Waring. George Marriott. James Gough. William Westropp. Richard Quick.

*Third Class.*—R. C. Paynter. James Stark. Henry Lee. Alfred Tims. Samuel Treleaving. W. E. Jenkins. Thomas Paul. R. W. Ryan. Thomas Leyden. Thomas Oldrey. Edward Patteson. Wm. Turner. Robert Soper. James Hirst. William Chamberlain. George Dutton. Richard Tungay. James Frost. John H. Loveless. George K. Day. Joseph Curran. John Elliott. William Bevan. Benjamin Moss. William Burgess.

*Lockers.*

*First Class.*—Willoughby Simpson. William Hart. John Claridge. James Smith, Edward Pereira. William Clayson. William Jones. W. H. Bartholomew. George Whittington. Thomas Wheatley. Thomas Vickeray. Thomas Carter. James Scrivenor. Martin Dooley. J. C. Strongman. Isaac B. Price. George Summers. Edward Wood. C. H. Sabine. Charles Mc Donnell. William Larkins. Alexander Muirhead. William King. James Davis. Richard Edwards. C. Perrott. J. B. Brooks. Thomas Warren. James H. Crispin. James Abraham. Richard Scott.

*Second Class.*—Thomas Hourigan. John Beedell. John Turner. William Newman. George Prestwidge. William Sturdy. Martin Hughes. Thomas Collender. William Bingham. Andrew Dunn. John Crane. Samuel Spry. John Owens. John Lowry. John H. Alderman. W. R. Cunningham. James Johnson. Walter Cunningham. Richard Pentreath. Stephen Kent. Francis C. Nicholls. George Parsons. William Flinn. Mayfield Bradshaw. Charles Soundy. Thomas Cooper. W. S. Shaw. James Goodwin. Charles Ferguson. William Dobson. Joseph H. Hobson. William Lamb. William Hassell. John Bright. Charles Russell. J. J. Hart. William Titteridge. John Bathurst. Stephen Palmer. Samuel T. Hope.

*Third Class.*—William Salter. William Thomas. Robert Edinborough. William Finch. John Covenay. George B. Harvey. Henry Hallett. William T. Wilson. John Dennan. Timothy L. Gittens. James Cary. John Wilson. Francis Salmon. John Christian. James J. Green. George Longworth. John Forster. Edward Cook. Thomas Fleming. George Harris. James Mc Millan. John Kenny. C. W. Salmon. William Phillip. George Hunter. Richard Cogar. Joseph Herbert. J. F. Newsom. G. P. Munday. John Billing. C. T. Willis. Charles Stannard. Wm. Mc Qualter. Henry Elliott. Henry Kitson. Alfred G. Arkless. Alfred Parsons. John Thackway. William Bodle. J. W. Linnell. Henry Ford. Benj. Farrer. Robert Finlon. Joseph Ralph. John Clements. George Willis. Joseph. Billings. Henry C. Crew. Samuel W. Hodge. James Quick.

*Principal Timber Measurer*—James Hurd.

*Timber Measurers.*

William Lawrence. John Turner. John P. Burt. William King.

*Surveyor for Buildings*—Henry Adams.

*Professional Clerk*—Robert Dewes.

*Clerk of the Works*—George A. Mortimore.

*Surveyor General for Tonnage*—George Moorsom.

*Draughtsmen.*—William Moore. Felix M. Duffin. Alfred Ruston.

*Surveyor for Sloops*—Lieut. Leven C. T. Walker, R.N.

*Medical Inspector*—James O. Mc William, M.D.

*Surgeon at Gravesend*—George A. Russell.

*Housekeeper and Storekeeper*—Henry C. Hast.

*Clerk of the Check*—Henry V. Morgan.

*Appointers of Weighers.*

James King. Francis Pring. Thomas Learmond. James T. Coleman. William Baker.

*Weighers.*

*First Class*—John March, John Mark. Charles Rean. Andrew Jordan. J. C. Stuckey. John Moorhead. James M. Padmore. Richard F. Norman. Henry Hincksman Francis G. Read. Henry Farran. William F. Shute. John McCann. John F. Gardner. William Walter. George Tandy. Nathaniel Myers. Charles T. Britton. James F. Applegate. Robert Robinson. Francis Banks. William H. Hale. Joseph Parker. George E. Simmonds. William Hill. Michael McDermott. Thomas Fitzpatrick. Frederick Clayton. Richard Wilkinson. William Berwick. James Foot. Arthur Burgess. Edwin D. Faull. James E. Williams. Charles Ball. John W. Bate. John Stevens. Edward Reilly. John Barnett. John Jamieson. James Tape. Thomas Pendry. Patrick Nixon. William Fry. John Pickett. Samuel Johnson Robert Mainprize. John Medhurst. Robert Gillbanks. Nathan Foster. Richard R. Drew. John Bradshaw. Henry Boddy. James Foster. Samuel Herbert. Edwin Cecil. William Robinson. George Eades. R. J. Pullen. William Hawley. Thomas Galvin. Francis Smith. William Hilton. George P. Mortimore. Henry D. Davis.

*Second Class.*—Thomas J. G. Lane. James Tandy. John Moore. Jeffery Ryan. Francis T. Croker. Patrick Caulfield. Edward H. Millard. Henry Brown. Henry Parfitt. Robert Seath. Adolphus Rosenberg. Edward H. Cresswell. Patrick Sullivan. Erasmus Dreaper. Henry Hull. David Maynard. John Duncan. Henry J. Jenkins. Joseph Spink. John Weatherburn. Thomas Smallwood. Burville Mackie. William Benson. Richard T. Harnall. John Hammett. Henry Rourke. William Westcott. Denis Lyne. George Hodges. Charles G. Beaver. John Cock. Henry G. Crews. Thomas Angus. Edward Russell. John Fixter. Joseph Fabone. Thomas Scott. George Hill. Joseph Salmons. John Race. Austen Douleavy. George S. Elgar. William H. Hardin. John Whissell. Henry R. Tomlinson. James Sendell. William T. Smith. John Lowther. Ellis W. Thorpe. James Russell. John R. Rice. Charles Barnes. Daniel Swanson. William Brennan. Joshua Leach. John Whitelaw. William Dobson. Joseph Maynard. John Hamilton. Lawrence Knox. George Pace. S. G. Strickland. Richard Smith. William Jackson. James Voller. John Allen. Edward W. Rogers. Joseph Read. John B. White. Richard M. Parks. Robert Johnson. William Morton. Thomas Boyce. Henry Harvey. John T. Amies.

*Third Class.*—Charles Jones. John Jones. John Innes. George F. Brookes. Edward P. Simpson. Henry Frier. Thomas Hetherington. William Mc Adie. William W. Worrell. Henry Walker. Charles West. Stephen Atkinson. George G. Seward. Joseph Beard. John T. Andrew. Charles J. Morris. John Smith. Fredk. A. Oliver. Philip Dignam. William Tizard. Fredk. J. Welch. John Prendergast. William Harris. William Roberts. Charles Hall. John Macallum. Joseph Loxton. Robt. Anthony. James Ure. James Alford. Samuel G. Sabine. James Smith. Michael Brown. Joseph Lewis. Robert P. Gannicleft. William Barnard. William Wilson. Simon Bremner. Benjamin L. Johnson. Thomas Thorpe. Alfred Clayton. James King. Bransby Harrison. Robert L. Barker. John Nixon. Thomas Fleetwood. Patrick Mohony. William J. S. Mitchell. Daniel Ryan. Edwin J. Hill. Daniel Moore. Henry E. Walsh. William J. Nixon. Charles Spencer. John Neville. Frederick Johns. Donald Munro. James W. Crafter. Bernard J. Denman. Daniel P. Patrick William Pease John. O. Kelly. John Gaynor. William Lynn. William L. Allen. Edward J. Loomes. Wm. Morehouse. James Watkins. Thomas . A D. Davis. Willoughby G. Simpson. William G. Evans. William Coombs. Patrick Mc Mahon. Patrick Dooley. William O. Jones. John B. Burton. Robt. W. Riches. Chas. Mitchell. Joseph W. Wells. Thos. James. William Montgomery. William Shean. William Makepeace

*Gatekeepers.*

*First Class.*—Samuel Dunnell. Richard Jarvis. Richard Nancarrow. George George.

*Second Class.*—Robert Swatridge. William Tattersall. Thomas A. Wise. J. Braillard. Charles Mc Allister. Thomas Abbott.

*Third Class.*—Peter Chaffer. Thomas Wayt. William Stewart. Thomas Pochin. James Joy. John Frazer. James Renowden. Cardigan Murphy.

*Messengers.*

*First Class.*—Peter Heslop. J. B. Ross. James Witham. John Tull. John Stephens. William Watson. Richard Wright. William Wild. J. H. Pounce. Samuel Pudner. George Tickner. Philip Fortin. Thomas Collier. John Salter. William Palmer.

*Second Class.*—John Pitman. Thomas Kelly. Richard Claxton. Samuel Saunders. John Cole. Robert Stark. Henry Edmunds. Percival H. Curry. James Barber. Frederick Jones. Zebedee Parker. Robert Hodge. John Moulden. George Blondell. Henry J. Baker.

*Third Class.*—James H. Folkard. Thomas Wood. Peter S. Dignasse. Thomas Wye. William Pamphlett. Charles Guy. George Savage. Thomas Stokes. George Parker. John Kennerley. John R. Gabbitas. George Foster. John Quick. William Ford. Thomas Kemp. Henry C. Dust. James Waters. Thomas Foster. Thomas Sygrave. George Mackay. George D. Leale.

*Watchmen.*

*First Class.*—John M. England. Henry Prisley. James Prentice. James Jordan. Charles Brown. John Harding. Edward Butler. Thomas M. Beer. Richard Holditch. Alfred Crane. Henry Blood. James Hewitt.

*Second Class.*—John Browning. Thomas Marshall. W. H. Johnson. Francis Rolls. Henry Warmington. Frederick Sutherland. Michael Brenan. Matthias Frask. Edmund Driver. Patrick Mears. Thomas J. Kemp. Timothy Coffee. James Coppins. John Griffin.

*Third Class.*—George Winn. John Daniel. William H. Howlett. John Magaurin. Charles Calf. Joseph J. Morton. James Metcalfe. Joseph Strongman. John Hawkes. Hugh Durragh. William Biddick. William B. Kilby. Richard Tonkin. Alfred King. Thomas Francis.

## OFFICERS OF THE WATERGUARD.

*Inspector-General*—David S. Harding

*Inspectors of the River.*

Wm. Smart. Peter Curgenven. John Edwin Burt. Richard Fernyhough. James Denton.

*Tide Surveyors.*

*First Class.*—James R. Giles. John Donnan. Robert Gray. James Crowe. William Ronayne. Robert Macdonald. Richard Daws. Charles E. Fowler.

*Second Class.*—John Blyth. John Wakem. Patrick Ronayne. John Chrisfield. Alexander Cameron. Richard Keefe. William Wallis. George Hardy. Samuel Thompson. Thomas Widger.

*Third Class.*—Collingwood Parke. Andrew Wright. Charles Trew. J. H. James. John Johnson. James H. Gardner. William Brown. William Taylor. E. H. Cuthbertson. William Molyneux. Joseph Hicks. Benjamin Fricker. William E. Monger. John James Deane. Thomas Lesslie.

*Fourth Class.*—William Oakes. William Nesbitt. Charles Coles. Robert Henderson. George Kemp. John M'Cullock. Charles Vincer. George Barnes. John Harris. W. R. Ryan. Thomas Robb. Henry Wilkins. Robert Harbron. John Mulvey. James Morrison. John R. Turner. Andrew Campbell. James Linton. John Randall.

*Registrar of inferior officers of the Waterguard*—William N. Earle

*Tidewaiters.*

*First Class.*—F. G. Meredith. Stephen Fogden. James Walters. William Saunders. John Vickery. John Knight. John Death. John Mercer. Henry Hall. James Reynolds. J. C. Hardy. Isaac Saunders. Charles Kemp. William Purkiss. Francis S. Smith. William Edge. John Jones. Josiah Beale. James Wishart. John Allen. George Craig. William Holloway. Peter Starling. John Gray. Samuel Alfrey. John Blythe. B. B. Hampton. Richard Smith. Thomas Druham. Edward Popkiss. George Child. Edward Crane. James Atkins. Clement Cheese. William

Hodge. John Wills. Patrick Yelverton. James Simpson. J. D. Powell. Michael O'Meager. Benjamin T. Arledge. Thomas Johnson. Samuel Whittingham. Charles C. Swain. Edward Curd. Cornelius Nesbitt. David Beatton. John Brown. John R. Ryley. John Dyer. Patrick D. Smith. Charles P. Budd. John Tallon. James Mc Masters. John Atwood. Robert Patterson. W. J. Patrick. Thomas Sharp. David Calder. William Allen. Richard Sholl. Julian C. Ford. James Hogg. James Peat. John Deas. Michael Howell. Richard B. Bowley. Richard Sperrin. Matthew Nicholson. Charles Haynes. John H. Richard. Malachi Monahan. John Penny. Joseph B. West. William King. Richard Walker. James Dott. James Shannon. William Robinson. William Dodd. John Carroll. Richard Jones. Charles Parry. George P. Cook. Robert Wilson. Philip Upton. W. H. Palfrey. Benjamin Sans. John Neylan. William Wright. Samuel Aldred. Thomas M. Wickenden. John White. Frederick Ball. George Clayton. Francis Grady. Patrick Flanagan. Robert Hutchins. Patrick Carton. Robert H. Morgan. Bryan Plunkett. Daniel Galvin. Henry Barnfield. Francis C. Flood. William Hawes. James Croghan. John Whitworth. Joseph Blake. Patrick Lawlor. W. J. Minniken. Henry Taylor. John Kean. Patrick Costelloe. Patrick Byrne. Patrick Horan. William Frame. Alex. F. King. Samuel Wilkes. John Muckle. George Hatton. George Sampson. Thomas Baker. John Gordon. William James. John Jennett. Abraham Hatherell. Peter Daly. John H. Hurrell. Francis B. Durst. George H. Johnstone. Martin Ford. William Schilian. Thomas G. Papps. Alexander Wilson. Richard Wilkes. Martin Kelly. John Protheroe. Hugh Jones. Daniel Cownley. Wm. Furlonger. Robert Pearce. John Carr. John Gillmore. W. G. Brown. W. P. White. Michael Gallagher. William Washington. Scot Montgomery. John Lancaster. William Mills.

*Second Class.*—Thomas Scafe. Walter Lysaght. James C. May. Patrick Gallavin. Ambrose Townsend. Thomas Lewis. William Davies. Thomas Harris. Patrick Crawford. John Newson. Thomas Newton. John Spring. Robert Allan. Charles Grubb. Peter Anderson. Edwin Taylor. Arthur Renwick. William Waghorn. Nathaniel G. Hurst. Henry Gardner. Thomas H. Curling. Hugh Sloane. John J. Agar. Thomas E. Mogg. William Beeton Robert G. Bath. John C. Fairbrother. Charles K. Warren. Daniel Consadine. Samuel Furneaux. Patrick Power. Robert S. Ruddock. John Snooks. John Atkinson. William Black. James Mackay. Charles Shipley. James Henry. William Moore. George Wood. Thomas Cowan. W. H. Cornwall. Thomas Cammack. William Watkins. Thos. S. Edwards. Jabez Hansell. Charles Cozens. John Strong. William Rymer. Francis Selby. William Coles. William Cocks. W. H. Cochrane. George Langrish. Thomas Wheatley. John G. Swatton. Edwin Garrett. Thomas Ball. Joseph Elliston. J. H. Gardner. Peter Carlin. Alfred Fuller. James Quinton. Robert J. Sharp. Henry Shipley. R. H. Francis. Daniel Brooks. Henry Broom. John R. Delacourt. Thomas Potter. Benjamin Forsdick. John Willis. William Hurrell. Francis Cox. Samuel Sidnell. James Goodchild. Henry Goodman. Joseph Slater. Edward L. Roberts. Richard Grannaway. G. W. Byles. Thomas Hammond. William Barclay. James Russell. Henry C. Macey. W. J. Wennan. Henry Watson. Jonathan Grigg. John E. Godfrey. John J. Stedman. Alfred Fife. Wm. Isbister. William Cartwright. David Stedman. Thomas Sexton. George L. Shaw. Charles H. Betts. Edwin Savery. George Bumpstead. W. H. Lucroft. George Forster. John H. Mortimore. Mark Holmes. Charles J. Neame. Michael Mc Nulty. John Baldock. Edward Snell. Samuel Stembridge. William D. Fowell. Obadiah Woodcock. Henry S. Furneaux. John Beirne. Charles Owen. John Hancock. George Little. Samuel Paine. John C.

Saunders. Edwin H. Weeks. James R. Hegarty. William Morrison. G. F. Nicholls. Samuel P. Chapman. Owen Mahon. James Owston. Thomas H. James. Thomas H. Thompson. Henry Cory. William Jarvis. James Roberts. Richard E. Prout. William Lukes. Thomas Dunn. John Adamson. Robert Hall. John Gately. Spencer Tolhurst. Henry E. Tradman. Thomas Lewis. Thomas Egan. Patrick Kilbride. James B. Mackie. Edward A. Eldridge. Francis Holmes. Ambrose Booth. James Talbot. Edward R. Hackman. Edward Young. John Dawson. William Lalor. Henry Tite. Edward Mepstead. Edward Webb. Charles Smith. Alfred Peart. William Weeks. James Finn. Ramont Dowling. Peter Mc Garry. Henry Barnes. Alfred Cobb. John Webb. Timothy Forde. Henry Harmer. John Cotton. James Gormby. Henry Casserley. Charles Lepin. Robert Graham. Joseph Franks. Charles Dean. E. B. Sandford. John J. Elliott. William Attwood. Francis J. Gregory. William H. Bird. Samuel Grennan. John Cook. Samuel Lockhart. Giles Hilyer. James Winn. William T. Bunbury. Curtis Hills. James Gunning. James Wood. John Wall. E. de Blackland Treby. George M. Brabazon. Hugh Griffin. Christopher Cullen. Thomas E. Lobb Samuel T. Lackford. Thomas Nichol. John Nanson. Thomas Moate. Thomas J. Hinksman. Jesse Moore. George Head. Isaac Mason. Frederick T. C. Overton. John P. West. Thomas Collins. Alfred S. Wood. Henry Randall. James Jones. John Sampte. William Woods. George Wallace.

*Third Class.*—W. Spring. Thomas S. Thornton. John B. Atkinson. James Bremner. William L. Quintrell. Francis M. Egan. James B. Hancock. James Morrissey. George W. Raddon. Alexander Waddell. William T. Edmonds. Bernard Hardy. Charles J. Parish. Jacob Curling. Henry Townshend. Henry Hill. Thomas R. Craigg. William R. Harmer. John Parsons. John Tumman. George P. Bovey. Stephen Friend. William Verrier. Robert Willis. John Buchan. Percy Smith. George Torbuck. Henry W. C. Carr. Thomas Myhill. William Munro. James Corke. Charles F. Chignall. John Diamond. Lewis Pepper. William G. Morgan. James Power. Frederick Townshend. George Cummines. John Swann Robert S. Bartlett. Daniel Larter. Thomas C. Killick. Thomas Mutlow. Edward Lightfoot. Henry Jenkins. Thomas R. Brownson. David Meade. George Woodhatch. William H. Rouse. George Jinks. John Kilbride. James Palmer. William H. Hazlehurst. Edwin Lovell. John D. Dean. Edward Bazell. Patrick Guthrie. Michael O' Loghlin. Joseph Spencer. William Parry. Joshua Jefford. Joseph D. Coffin. John H. Brockman. Thomas Taylor. John Allan. Joseph C. Blake. Charles K. Trotman. Charles Wilson. Samuel Miles. Thomas Baker. George Weeks. Edward Harry Charles Brown, William R. Wood. William G Fennell. Michael O' Driscoll. Samuel Colville. Daniel Egan. Thomas H. White. Alexander R. Reynolds. James Atkinson. William J. Hawke. Joseph Camley. Abel Atwool. Josias D. Seager. James Baillie. James Jamieson. Edward Moorcraft William Poole. Benjamin Nash. Thomas H. Whittaker. William Lawson. Charles Wills. William J. Hogg. Joseph McDermott. Patrick Feery. George Gandry. Hugh Miller. Hodsoll Manwaring. Hugh Mac D. Masterton. George R. White. Esau Driver. George Crittenden. Daniel D. Chason. Michael Barry. William Sedgwick. Joseph Mansfield. Robert Hamilton. John H. Busbridge. John Payne. Henry Croshaw. Charles Davie. John Doulon. William Kellaway. Alfred Vincent. Benjamin Tilley. John Riboldi. Robert Farquhar. John Connor. John Kingsford. Thomas Norris. William P. Pentreath. James Haines. Thomas Murphy. James Finucane. Walter Rowles. John Dale. Henry Wilmot. William Phillips. Charles Anthony. James Webb. Edward Cole. William Merrell. Henry Goldsack. George Cradland. John Handley. George P. Sayer.

William Dawes. Philip Broad. Thomas Bower. Thomas Altridge. George J. Redman. Edward J. Layton. Adam Raven. Henry Jeynes. Sidney Goldfinch. Stephen R. Terry. Walter Stewart. William Davey. John Bloom. William H. Davis. William H. Collins. William O'Dwyer. Edwin K. Chatwin. Thomas O'Connor. Joseph Tilley. Stephen Cooper. Thomas Robinson. James Wood. Thomas Boyes. John Churchill. Edwin New. William King. Charles D. Holland. James W. Tamsett. William H. Beer. Daniel O'Shaughnessy. Moses Moat. William J. Hall. William Dodson. James Caffry. George Clarke. Matthew Walsh. Thomas H. Foalle. David Halley. Edward McDonough. William C. Lewis. William A. Webb. John Dew. Charles Buchanan. John O'Connor. Frank V. Saunders. Robert R. Minter. John Salmon. Thomas E. Fox. Zachariah Clarke. James Armstrong. Patrick Mulhern. William Smith. John Nelson. Thomas Buck. Owen A. Hughes. John Crosby. John Harrowsmith. George Groves. William Burden. Thomas Tissiman. Christopher T. T. Rayson. Terence Freehill. John Cleary. John Egan. George Wilson. Robert S. Lilley. Thomas J. Bines. Richard Symonds. Bernard Padin. Henry J. Hogben. Robert Bloomfield. James Whittingslow. William Knox. George Hamilton. Peter Keane. William W. Caught. William H King. Richard Toy. Joseph Brimyard. George A. Cooper. James Ashley. Charles Skinner. John Mc Donald. James Davies. James Owens. Philip R. Bolt. Stephen R. Jackson. John Tainsh. Frederick Johnson. James Smith. Thomas Sands. Samuel Wenman. Charles Price. Henry Bennett. Alfred Estcourt. Walter Furlong. William Faulkner. George Durling. Samuel Ryall. James B. Barclay.

*Watermen.*

*First Class.*—George Taylor. Henry Moore. W. J. Masterman. George Morton. Isaac Judge. James Morgan. Charles Joel. William Parry. William Atkins. William Eve. Thomas Osborne. Jno. J. Fordred. Stephen White. John Nash. David Irvine. George Precious. John Gaston. Abraham Naylor. Giles Varrell. Thomas Hayward. Charles Lowen. Henry J. Newton. Matthew W. Mason. W. P. Higgins. Waterman Chatterton.

*Second Class.*—Charles Tansley. Thomas Jordon. William Spicer. Alfred Waight. Thomas L. Rimmington. C. H. Weller. James Wright. Henry Hinds. Henry C. Rae. John Walker. Thomas Smith. Charles Jones. Edward Walker. W. H. Beech. John T. Hill. William L. Thomas. James W. Hill. Richard B. Finnis. W. A. Atkins. Richard Lister. Francis Lawrence. Nathaniel Joel. Henry Cook. Leonard Adams. Fredk. J. Perrin. William Davis. John Wade. Thomas Luck. Joseph Dewar. George Ladbury.

*Third Class.*—Stephen C. March. George F. Ellis. Robert F. Austin. Joseph Wild. James B. Stokes. John G. Wood. Stephen R. Hollingum. William G. Job. William McRay. Edward Horner. William H. Wadham. Jno. T. Wright. Richard S. Jackson. William Halbert. Jno. D. Hollingum. George B. Messenger. George B. Judge. Steers J. Bond. Augustus Davis. James Knight. Richard W. Walters. Samuel Bond. James A. Walford. Edward Riddle. William Dennis. John L. Green. William J. Darby. James Robinson. William H. Johnson. James J. Hayward. Frederick Frailey. James T. Chandler. Benjamin Janson. Joseph Nettleingham. John Smith. Samuel Belither. William Marshall. William Minter. Jno. H. Bristow. George W. Lester. William J. Gale. William T. Mallett. George Hollingum. Charles W. Bavin. William H. Noakes.

*Constables.*

J. Craven. J. Brown.

THE

# OUTPORTS OF THE UNITED KINGDOM,

ALPHABETICALLY ARRANGED;

## WITH THEIR RESPECTIVE SUBPORTS AND CREEKS;

ALSO THE NAMES OF THE

OFFICERS AND CLERKS STATIONED THEREAT.

(Corrected to September 30th, 1856.)

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The figures against each Port refer to the amount of Customs' Revenue received during the year ended March 31st, 1856.

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### ABERDEEN. (98,079*l.*)

*Collector*, Kenneth Mackenzie. *Controller*, Robert Smith.

*Clerks.*—Alexander Lyell. Alex. Macfarlane. William Whitecross. John Horne.

*Searchers.*—David Bremner. James Turner.

*Tide Surveyor*, George M. Thomson.

*Housekeeper and Messenger*, George Middleton.

*Locker*, William Gillan.

*Lockers and Weighers.*—John McIntosh. James Collie.

*Boatmen.*—William Mc Callum. Andrew Forbes. Thomas Smith. James Cassie.

*Inspectors of Patrol.* — George Johnston. Alexander Taylor. John Brown.

*Tidewaiters and Patrol.*—Alexander Gillanders. John Johnston. Robert Alexander Strachan. William Gibb. John Duncan.

CREEK: Newburgh—*P. C. Officer*, George J. Wood.

### ABERYSTWITH. (332*l.*)

*Collector and Landing Surveyor*, Pierce Evans. *Controller and Searcher*, Benjamin Candler.

*Boatmen.*—Rowland Rowlands at Aberdovey. John Jones and John Jenkins at Aberystwith.

CREEKS: Aberdovey—*P.C.O., Searcher, and Tide Surveyor*, James Cox. Aberayron and New Quay—*Ditto*, Andrew Riddell.

### ALLOA. (2,180*l.*)

*Collector and Landing Surveyor*, John T. Ansell. *Controller and Searcher*, Franklin T. Boucher.

*Weigher and Locker*, John Haddon.

CREEKS: Stirling and Falin—*P. C. Officer*, Burton Marshall.

### ARBROATH. (12,332*l.*)

*Collector and Jerquer*, Thomas Jones. *Controller and Landing Surveyor*, John Gairdner. *Searcher and Tide Surveyor*, Henry Lowth.

*Tidewaiters and Boatmen.*—Peter Thomson. Thomas Whyte. Robert Adam. James Gleig.

### ARUNDEL. (1,281*l.*)

*Collector and Landing Surveyor*, Robert James. *Controller and Tide Surveyor*, Charles Rudwick.

CREEKS: Littlehampton—*Tide Surveyor*, Thomas Stuart.

*Tidewaiters and Boatmen.*—John Cooper. George Masters.

Chichester—*P. C. Officer*, Thomas Wilson.

*Sitter of the Boat at "Itchenor,"* George Miller.

*Boatmen.*—William Aylmore. Charles Ford. Joseph Willshire.

### AYR. (3,407*l.*)

*Collector and Landing Surveyor*, James Stewart. *Controller and Tide Surveyor*, John W. Wood.

*Tidewaiter*, John Mc Ilwraith.

CREEK: Girvan—*P. C. Officer*, James Elder.

### BALLINA. (6,157*l.*)

*Collector and Landing Surveyor*, John Reid. *Controller and Searcher*, John L. Henry.

*Tidewaiter and Boatman*, David Sadler.

### BANFF. (4,630*l.*)

*Collector and Landing Surveyor*, John Bold. *Controller and Tide Surveyor*, John Q. Henry.

*Tidewaiter*, Charles Watson.

CREEKS: Garmouth—*P. C. Officer*, James Cruickshank. Buckie and Cullen—*Ditto*, John Stirling. Macduff—*Assist. Tide Surveyor*, William Cruickshank.

### BARNSTAPLE. (9,281*l.*)

*Collector and Landing Surveyor*, Rich. White. *Controller and Searcher*, Caleb Cox.

*Tidewaiter and Boatman*, Robert Westacott.

CREEK: Ilfracombe—*P. C. Officer*, Robert Gillham.

### BEAUMARIS. (396*l.*)

*Collector and Landing Surveyor*, Wm. H. Smith. *Controller and Tide Surveyor*, Francis M. Macqueen.

CREEKS: Holyhead—*P. C. O. and Tide Surv.*, David Lennox. Conway—*P. C. Officer*, Robert Williams. Amlwch—*Ditto*, John W. Hughes.

*Tidewaiters and Boatmen.*—William Staples. John Pritchard. David Pritchard. John Williams. Richard Lewis.

BELFAST. (379,433*l.*)

*Collector and Warehousekeeper*, James Trevenen.

*Controller and Jerquer*, Frederick Stone.

*Clerks.*—William D. Hobson. William Devlin. James Moore. David Miller. Charles Pyke. James Campbell. Andrew Jennings. Wm. Dawson. Joseph Evans.

*Messengers.*—Thomas Kinahan. James Read.

*Landing Surveyor*, William W. Godfrey.

*Searchers.*—Edward Brown. William J. Tripp. Adam Hill. Henry Brigs. Robert Staples.

*Superintending Locker*, William Trowsdale.

*Lockers.*—William Bell. Joseph Patterson. John Green. John Mc Entee. William Donaldson. Daniel Campbell. James McKay.

*Weighers.*—Henry Barrett. George Gainfoot. Wm. Mianiece. William L. Bryan. John Lalor. Patrick McKee. William Francis.

*Tide Surveyors.*—Francis Mc Keown. Robert Joynt. Robert Campbell.

*Inspectors of Patrol.*—Patrick Broderick. Wm. Trelford. Joseph Swinburn.

*Tidewaiters and Patrol.*—Patrick Callan. James Barrett. Edward Dewney. Arthur McKee. Henry Hazard. Alexander Morrison. Benj. N. McDowell. William Lennon. James Clarke. James Doherty. Samuel Cooper. Andrew Dickson. Samuel Cochrane. George N. Brown.

*Boatmen.*—John Cooper. William Streep. David Campbell. William Rowan. John Leary. Michael Keefe. Thomas Sturgeon. Samuel Millar. Alexander McIlvenna. Joseph Campbell. Alexander McIlwaine. Campbell Sturgeon. James Green. Hamilton Rowan. James Dinnen. James McParlan.

CREEK: Larne. *P. C. Officer*, Daniel Sheriff.

BERWICK. (13,888*l.*)

*Collector and Jerquer*, Henry Gates.

*Controller and Landing Surveyor*, George Barton.

*Clerk*, William Turner.

*Searcher and Tide Surveyor*, Joseph Barker.

*Locker*, John Brown.

*Tidewaiters.*—William B. Rennison. Robert Gladstone.

BIDEFORD. (4,006*l.*)

*Collector and Landing Surveyor*, Clifford Gill.

*Controller and Searcher*, Alfred Gossett.

*Locker and Weigher*, John Courtis.

CREEK: Appledore—*Tide Surveyor, &c.*, William C. Burt.

*Tidewaiter and Boatman*, Thomas Coles.

*Boatmen.*—Robert Day. William Hoyle. Thomas G. Huxtable.

BORROWSTONESS. (531*l.*)

*Collector and Landing Surveyor*, John McKenzie.

*Controller and Tide Surveyor*, Geo. C. Coats.

*Tidewaiter*, John Gregory.

*Ditto and Boatman*, John Boag.

CREEKS: Inverkeithing—*P. C. Officer. &c.*, James Alexander. Limekilns and Bruceshaven—*Ditto*, David Cameron.

BOSTON. (25,587*l.*)

*Collector and Jerquer*, William Strike.

*Controller and Landing Surveyor*, James Paxton.

*Clerk and Searcher*, Duncan Mc Lellan.

*Tidewaiters and Boatmen.*—Charles Stocks. John Melbourne. Henry Darwin. Charles Hall

CREEK: Spalding—*P. C. Officer*, Benjamin Williamson.

## BRIDGEWATER. (7,425*l.*)

*Collector and Landing Surveyor*, George Williams.
*Controller, Tide Surveyor, &c.*, Thomas Jackson.

*Clerk*, James Lovibond.

CREEKS: Minehead—*P. C. Officer*, William Langdon. Watchett—*Ditto*, Peter Boswell. Burnham—*Tide Surveyor*, George Tully.

*Tidewaiters and Boatmen.*—Joseph P. Watts. Richard Ball. John Storey. Henry Cox.

## BRIDPORT. (2,624*l.*)

*Collector and Landing Surveyor*, Thomas Love.
*Controller and Searcher*, James Blagden.

*Tidewaiters and Boatmen.*—Richard Hayward. John R. Gale.

## BRISTOL. (1,125,002*l.*)

*Collector*, Ambrose Foote. *Controller*, Nicholas E. Browne.

*Clerks.*—Henry Croft. Daniel S. Wilmot. James Davis. Thomas Martin. Thos. F. Gilbert. James S. Lloyd. Hamlet Corrigan. Charles Jarvis. Samuel Toleman. Edwy A. West. Samuel H. Baber. Russell A. Snell. Jukes P. Jones.

*Housekeeper and Messenger*, George Mitchell.

*Landing Surveyors.*—Charles Lemon. William P. Meeker.

*Searchers.*—John Hassell. Henry T. Quinton. Wm. Smith. Jonathan Rothwell. Robert E. Barker. James C. Heaven. John Williams. Jenkin Todd. Henry B. Bromhead. Robert Fitzsimon.

*Superintendents of Lockers.*—George O. Morley. John Martin. John C. Rose.

*Lockers.*—Clement Triggs. John Horwood. Benjamin Slade. Robert Jones. William Rutledge. Thomas M. Goulter. James Smith. Samuel Jakeway. John Twining. Henry Curnock. G. F. Hall. C. J. Fear. John Smith. Joseph H. Short. John Hanley. Peter J. Aldersley. Thomas Bean. George Pringle. George A. Park. John M. Gibson. William V. Cornish. Alfred Cherry. George M. Manby. Nathaniel P. Bedford.

*Weighers.*—M. Kenelly. J. Bright. T. M. Thresher. W. R. Davis. C. Moody. H. Watkins. W. Derrick, jun. E. C. Griffiths. H. Morgan. W. Edbrook. J. Hamilton. W. V. Sage. W. Godfrey. M. Spickett. Charles H. Brand. John Westaway. Thomas Chappell.

*Chief Tide Surveyor and Inspector of Water Guard*, William Yeowell.

*Tide Surveyors.*—John Fairbairn. John Jones.

*Inspectors of Patrol.*—Fredk. A. Thoresby. Samuel G. Deeble. George C. Gwinnett. Richard J. Weaver.

*Tidewaiters and Patrol.*—Thomas W. Alec. Peter Tarr. Thomas Colbran. James Poole. George H. Child. John L. Hooper. Benjamin H. Rice. John Brewer. Thomas Hunter. William C. Jarrett. Thomas Heness. Abraham H. Whitlaw. John D. Cox. Thomas J. Green. William Frost. James Fennell. James J. S. Linton. John H. Tudball. Henry Cottell. Fredk. H. Chamberlain. Joseph Collings. Moses Doyle. Joshua Voisey. Henry M. Douglas. Edward Charles. Joseph Andrews. Wm. R. Godfrey. Simeon Gifford. Francis Allaway. Henry Hewlett. George Chedsoy.

*Boatmen.*—Thomas Hill. Charles Harvey. James King. James Morgan. Jesse Sage. Abel Johns. Charles Selby. James Loxton. John Buck. William G. Baggaridge. Mark Phillips.

CREEK: Uphill. *P. C. Officer.*—William Richardson.

CAERNARVON. (8,034*l.*)

*Collector and Landing Surveyor*, Robert A. Norman.
*Controller and Searcher*, Thomas Dickinson.
*Tidewaiters and Boatmen.*—David Evans. Edward Williams.
CREEKS: Pwllheli—*P. C. Officer*, William H. Cossins. Barmouth—*Ditto*, Edward Maxwell. Portenllean—*Ditto*, John James. Portmadoc—*Ditto*, Thomas Morris.

CAMPBELTOWN. (73*l.*)

*Collector and Landing Surveyor*, Edward J. Bursey.
*Controller and Searcher*, Alexander Macdonald.
*Tidewaiters and Boatmen.*—Robert Gordon. Duncan Mc Eachran.
CREEKS: Islay—*P. C. Officer, &c.*, John Lindsay. Tarbert—*Ditto*, Duncan Macphail. Ardrishaig by Lochgilphead—*Ditto*, Peter Mc Kinnon. Oban.—*Ditto*, John Pirie. Tobermory—*Ditto*, Colin Campbell.

CARDIFF. (12,956*l.*)

*Collector and Jerquer*, William Peake.
*Controller and Landing Surveyor*, William Argent.
*Clerks.*—Wm. H. Godfrey. George Murray.
*Searchers.*—William L. Jenkins. Charles H. Evans. George Beak.
*Lockers.*—Thomas Freeman. Thomas Cound. William Rees.
*Tide Surveyors.*—Thomas Niven. Samuel Tilley. George Grunsell.
*Assistant Ditto.*—Joseph Coyle. William Leeming.
*Tidewaiters and Boatmen.*—William Sawyers. Richard Butler. Henry Pearce. Thomas Snook. John Rees. William Rees. David Johns. John Davies. James Francis. Alfred Thompson. George S. Milner. Edward Reece. William Peters. Edwin Jenks. John Wynn. William Rees. John Jones. Frederick Chorley. James Brokes. David Evans.
CREEK: Aberthaw, Barry, and Sully—*Coast-waiter*, Evan Thomas.

CARDIGAN. (36*l.*)

*Collector and P. C. Officer*, Lewis Evans.
*Tidewaiter and Boatman*, David Morgan.
CREEK: Fishguard—*Coastwaiter*, Hugh Davies.

CARLISLE. (31,580*l.*)

*Collector and Jerquer*, Thomas O. Barnicoat.
*Controller and Landing Surveyor*, Thos. E. Fanning.
*Clerk and Searcher*, John Routledge.
*Tidewaiters*, George Topping. Robert Robinson.
CREEK: Fisher's Cross, or Port Carlisle—*P. C. Officer*, James Barnes.

CHEPSTOW. (7,041*l.*)

*Collector and Landing Surveyor*, Thomas L. Stapledon.
*Controller and Searcher*, John Scarlett.
*Tidewaiter and Boatman*, George F. Smith.

CHESTER. (76,441*l.*)

*Collector and Jerquer*, John Ralph.
*Controller and Landing Surveyor*, John McCormack.
*Clerk, Searcher, &c.*, Richard Simcock.
*Tide Surveyor & acting Searcher*, William Steele.
*Lockers, Tidewaiters, &c.*—Robert Ellis. John Powell.
CREEKS: Flint and Wepra—*P. C. Officer*, William C. Jones. Mostyn and Rhyl—*Ditto*, Joseph Edwards.

## COLCHESTER. (9,411*l.*)

*Collector and Jerquer*, Robert Raggett.
*Controller and Landing Surveyor*, Jas. W. D. Keogh.

*Tidewaiters and Boatmen.*—John Mills. John Webb. Edward H. Wire. John Letch. John Tranham. James Smith.

CREEK: Brightlingsea—*Tide Surv. & P. C. O.*, John Christopher.

## COLERAINE. (9,071*l.*)

*Collector and Jerquer*, Charles Mc Anally.
*Controller and Landing Surveyor*, Charles W. Claxton.

*Tidewaiters and Boatmen.*—John Carr. Charles Hunter.

CREEK: Port Rush—*Tide Surveyor, &c.*, Richard Wall.

## CORK. (260,427*l.*)

*Collector and Warehousekeeper.*—Frederick Cassell
*Controller and Jerquer.*—Fredk. Freshfield.

*Clerks.*—Joseph Abbott. Richard McCarthy. Thomas S. Lyons. Benj. B. Galbraith. Morgan O'Donoghue. James Conway. Michael J. Seymour. David Barry.

*Messenger*, Michael Sullivan.

*Landing Surveyor*, William Christian.

*Searchers.*—Thomas J. Keane. Thomas B. Carnegie. Stephen Barry. John Hogan.

*Weighers.*—James Donovan. David Malony. James Cunningham.

*Lockers.*—Garrett Kavanagh. John Birmingham. Patrick M. King. Edward Farrell. George W. Williamson.

*Tide Surveyors.*—Nicholas Seymour. Maurice Leyne. Richard Read. Bryan Adams.

*Boatmen.*—Jeremiah Cremer. Richard Atkins. Edward Land. John Collins. Patrick Coleman. John Coleman. Thomas McDonnell. Alexander Heaney. Cornelius Moynahan. Patrick Bride. Walter Molony. Thomas Bride. Thomas Shea. Thomas Jones. Patrick Hegarty. Patrick Mahony. Richard Coughlan. Michael Murley. Patrick Sheehan. William Mahony. James Gorman. Michael Donoghue. Eugene Hickey. Richard Heaphy.

*Tidewaiters.*—Thomas Coleman. Patrick Kirby. Michael Cauty. William Fuller. Richard Chard. Benjamin Appelbee. George Fuller. Richard Pigott. Dennis Cahill. Patrick Callaghan. James Woodney. James Colt. James Sutherland. John Wickham. John Murley. John Footry. John Stanfield. Matthew Cullinan. Jeremiah Monahan.

SUB-PORTS: Kinsale—*Sub-Collector, &c.*, Thomas Fenton. *Tidewaiter, &c.*, Jeremiah J. Mc Carthy. Youghal—*Sub-Collector, &c.*, Daniel Curling. *Tidewaiter, &c.*, William Hamilton.

CREEK: Clonakilty—*P.C. Officer*, George Farne.

## COWES. (3,088*l.*)

*Collector and Jerquer*, Henry J. Clarke.
*Controller and Landing Surveyor*, William Dear.

*Clerk and Searcher*, Thomas Hollis.

*Tide Surveyor*, William Vaughan.

*Tidewaiters and Boatmen.*—James Ralph. George Legg. William Lashmar. John L. Farrow. George Barwick. Henry William Thompson. Richard Bobbitt.

CREEK: Newport—*P. C. Officer*, Alfred Cole.

## DARTMOUTH. (3,739*l.*)

*Collector and Jerquer*, Stephen Burridge.
*Controller and Landing Surveyor*, John W. Edmonds.

*1st Clerk*, George N. Puddicombe.
*2nd Ditto and Searcher*, William R. Creed.
*Tidewaiters and Boatmen.* — William Silly. John P. Henley. John Foxworthy. William H. Ferris.
CREEKS: Salcombe—*P. C. Officer*, William H. Webb. *Tidewaiter and Boatman*, Robert L. Hurrell. Brixham — *P. C. Officer*, James Grace. *Tidewaiter and Boatman*, Walter S. Furneaux.

## DEAL. (1,842*l.*)

*Collector and Landing Surveyor*, John D. Dumaresq.
*Controller and Searcher*, Isaac Trevan.
*Tidewaiters and Boatmen.*—Jeremiah Carraway. Richard Coveney. Henry Redsull.

## DOUGLAS. (23,799*l.*)

*Collector*, George H. Anderson. *Controller*, Thos. S. Todd.

*Clerks.*—Nathaniel W. Walker. George Still.
*Searcher*, James C. Alexander.
*Weigher*, Terence Carroll.
*Tide Surveyor*, John McConnell.
*Tidewaiters and Boatmen.*—Wm. Kirkbride. John Quine. John Campbell. Robert Quine. John Kelly. George Watson.
CREEKS: Darbyhaven—*P. C. Officer*, Robert Q. Crellin. *Tidewaiters and Boatmen.*—William Archer. John Watterson. William Bell. Thomas W. Lawson. Peel—*P. C. Officer*, Leslie Lockhart. *Tidewaiters and Boatmen.*—John Cowley. John J. Corbett.

## DOVOR. (12,076*l.*)

*Collector*, John G. Beresford.
*Controller and Landing Surveyor*, George B. Raggett.

*Clerks*—George H. Reeve. John Boyce. Stephen Lancefield.
*Messenger*, John Wickham.
*Searchers.*—John Spain. James A. Cocke. William H. Elve.
*Tide Surveyors.*—Henry Knowler. William Clark.
*Locker*, Coulson A. S. Crascuall.
*Weighers.*—W. T. Budds. Edward Hopper.
*Tidewaiters.*—James Yeames. Chas. Gates. Henry W. Read. Osborn P. McClear. Thomas Spice. George Beck. Thomas Edis. James Hammond. George W. Hider. Robert Hinkley.
*Boatmen.*—Robert Reynolds. John Hunter. William Marks. J. H. Tolputt. William G. Crapnell. Thomas A. Horn. George H. Smith. Peter Taylor. William F. Driver. Henry Clark. James Spain, jun.

## DROGHEDA. (13,245*l.*)

*Collector and Jerquer*, James Lawson.
*Controller and Landing Surveyor*, John Cronin.

*Clerk*, Charles Collins.
*Searcher*, Peter G. Doyle.
*Tidewaiters and Boatmen.*—James Johnston. John Duffy.

## DUBLIN. (983,837*l.*)

*Collector*, William P. Gardner. *Controller*, Arthur Lambe.

*Clerks.*—Eyre W. Preston. George Hodgson. Thomas Clouston. Michael Laffan. William Macready. James McAllister. George Brereton. James White. John Y. Kelly. Nicholas Loughnan. J. F. Huddleston. Patrick Ryan. James D. Delany. John B. Tydd. William Seton. Gerald F. Barry. Abram Murphy.

*Landing Surveyor*, Robert Forster.

*Searchers.*—Nicholas Halpin. Thomas Dysart. Thomas Dance. Richard Bowden. Arundel Carpenter. Ignatius W. Kelly. Chas. S. Adams. John G. Macfie. Edward Doherty. John R. Jackson. James A. Gardner.

*Messengers.*—George Piell. Robert Partridge.

*Housekeeper and Messenger.*—John Lacam.

*Hall Porters.*—William Bolton. Daniel Little. James Macdonell.

*House Porters.*—Walter Lawless. Loughlin Cullin. William Graham

*Timber Measurer and Locker*, Richard McMullen.

*Superintending Locker, &c.*, William Griffin.

*Lockers.*—William Hall. Robert Rea. Edward Keilly. Timothy Hynes. George Watson. George Freeman. Garrett Kinsella. William O'Brien. Michael Dowling. William Thompson. Robert Caldwell. William Fleming. Edward Drew. James Rountree.

*Weighers.*—James Mc Manus. James Mc Guinness. Richard Whelan. Christopher Larkin. Manus McCullen. Richard Walsh. Patrick McGuinness. James Nowlan. George Shannon. Patrick Coogan. Abraham Chapman. J. Dinnigan. Thomas Daly.

*Tide Surveyor and Inspector of Water Guard*, Samuel Rogers.

*Tide Surveyors.*—Robert Wade. Joseph Taylor.

*Tidewaiters and Patrol.*

*First Class.*—Edward Ward. Thomas Walsh. Patrick Duffy. Alexander Boyd. William Atkins. John Murphy.

*Second Class.*—George H. Murphy. John Leary. Thomas McKewen. William Turner. Thomas H. Saxby. James Montgomery. William Collins. David Mahony.

*Third Class.*—John Green. Edward Dooley. John W. Warren. Nicholas Phelan. Martin Ryan. Edward O'Sullivan. Samuel Morris. Edward Williams.

*Boatmen.*—Thomas Dykes. James Harris. James Shaw. Thomas Redden. Michael Carthy.

*Boatmen at Kingstown.*—Walter Lacey. Samuel Archbold. Joseph Miller. James Brien. Michael Rossiter. John R. Atkins.

CREEKS: Wicklow—*P. C. Officer. &c.*, Garret Byrne. Arklow—(*Vacant.*)

## DUMFRIES. (8,533*l.*)

*Collector and Jerquer*, Thomas Lee.

*Controller and Landing Surveyor*, David C. Pagan.

*Locker and Weigher*, Robert Ferguson.

CREEKS: Annan — *Searcher, &c.*, Robert Chalmers. Kirkcudbright — *P. C. O., &c.*, George Sinclair. Barlochan—*Ditto*, George H. Thomson. Glencaple—*Ditto*, David Dalgleish.

## DUNDALK. (33,571*l.*)

*Collector and Jerquer*, Richard S. Dowsley.

*Controller and Landing Surveyor*, William M. Miller.

*Clerk*, Peter Connolly.

*Tidewaiters and Boatmen.*—Michael Matthews. Thomas Martin.

## DUNDEE. (62,126*l.*)

*Collector and Jerquer*, Robert Willingale.
*Controller and Landing Surveyor*, John Lorimer.

*Clerks.*—Robert Scott. William Findlay. George H. Ferrier.
*Searchers.*—John Melville. William Scott. George Kerr.
*Lockers.*—Robert Coventry. Andrew Adams.
*Tide Surveyor.*—Matthew Proctor.
*Boatmen.*—Patrick Lindsay. David Robb.
*Inspectors of Patrol.*—James Low. David Bell. James Galloway.
*Tidewaiters and Patrol.*—John Peter. William Bell. James Laing. William Gregor. Thomas Donaldson. Alexander Hossack. Robert Innes. James Morris. William Howie. Robert Montrie. Robert Kinmond. John Crichton. Patrick Henderson. James Livewright. David Pratt. William Murray. George Murray. James Reid.
*Tide Surveyor at Broughty Ferry*, William Gilchrist.
*Boatmen.*—John W. Lovell. John Lobb. George Foreman. Thomas Webster.
CREEKS: Ferry Port on Craigs—*P. C. Officer, &c.*, John Hill. St. Andrews *Ditto*, William Boyd.

## EXETER. (103,576*l.*)

*Collector*, Thomas M. Wearne. *Controller*, Charles Sholl.

*Clerks.*—Owen Hearn. Thomas Aldcroft. Charles Bennett.
*Messenger.*—Charles Cunningham.
*Searcher*, William Smith.
*Searcher and Tide Surveyor*, Henry S. Dyer.
*Weighers, &c.*—John Toby. John Heywood.
CREEKS: Topsham—*P. C. Officer*, Elias C. Lawrence Exmouth—*Tide Surveyor, &c.*, William Matthew.
*Tidewaiters and Boatmen.*—John Yound. William Phillips. T. W. Harris. Matthew Marley. Henry Brewer. John Tattershall. O. G. Byne. C. A. Brewer.

## FALMOUTH. (13,702*l.*)

*Collector*, Fredk. W. Swatman. *Controller, &c.*, James Foyster.

1st *Clerk, Long Room*, Charles R. Palmer.
2nd *Ditto and Searcher*, William Cornish.
*Locker*, Peter V. Sharp.
*Tide Surveyor*, James Hutton.
*Tidewaiters and Boatmen.*—J. H. Thomas. J. H. Strongman. N. Oates. J. H. Devonshire. J. Hicks. W. H. Williams. R. K. Troon. E. Hicks. R. Kitt. W. Vincent. C. Job. T. Pascoe. J. Nancarrow. N. Vincent.
CREEKS: St. Mawes—*Tide Surveyor*, Henry J. Webster. Gweek—*P. C. O. and Tide Surveyor*, George Phillips. Penryn—*Ditto*, (*Vacant.*)

## FAVERSHAM. (2,895*l.*)

*Collector and Landing Surveyor*, Francis Waring.
*Controller and Searcher*, Edmund Snell.

*Tidewaiters and Boatmen.*—George Wise. William B. H. Lackford.
CREEKS: Whitstable—*P. C. Officer*, John Phillips. Milton—*Ditto, and Tide Surveyor*, George Waghorn.

FLEETWOOD. (954*l.*)

*Collector and Landing Surveyor*, John K. Groom.
*Controller and Tide Surveyor*, William Walker.
*Tidewaiters and Boatmen.*—Robert Roskell. William R. Rider. William Ainsworth.

FOLKSTONE. (155,839*l.*)

*Collector and Jerquer*, John Edmund Lacon.
*Controller and Landing Surveyor*, Charles Heyward.
*Clerks.*—John P. Wellard. John Hayward. Bartholomew Minter. Thomas Golden. Henry Owen.
*Second Landing Surveyor*, Francis Brent
*Searchers.*—Richard Cocke. Samuel J. Mackie. Alfred Farnworth. Frederick J. Lilly. Thomas Baines. George H. Vlieland. William A. Smith. Frederick Vivian. Frederick S. Tolpatt.
*Lockers and Weighers.*—Robert Bailey. Edward G. Willes.
*Weighers.*—T. P. Godden. William Andrews. Edward Wraith. John E. Wraith. James Morford. Baker Spearpoint. Thomas Hart. Thomas Bailey. George M. Hart. Henry Richards. William Dallen. John Head. George Pope.
*Tidewaiters.*—Wm. Cope. Edward Mummery. Charles Swain. Stephen Hood. Walter Bossinie. Benjamin Taylor Hall.

FOWEY. (3,496*l.*)

*Collector and Jerquer*, William Wreford.
*Controller and Landing Surveyor*, James Scott.
*Clerk and Searcher*, James Bishop.
*Tidewaiters and Boatmen.*—Nicholas Tiddy. Daniel W. Lovell. William S. Hoal.
CREEKS: Mevagissey and Pentowan—*P. C. Officer*, Richard Chellew. Charleston, Par, Polmear, and Polkerris—*Ditto*, Richard Holden. Looe—*Ditto*, John G. R. Anderson.

GAINSBOROUGH. (11,673*l.*)

*Collector and Jerquer*, William Stanwell.
*Controller and Searcher*, John Dickson.
*Locker*, David Kidd.
CREEK: Keadby—*P. C. Officer*, William Askew.

GALWAY. (24,666*l.*)

*Collector and Jerquer*, Alexander Thompson.
*Controller and Landing Surveyor*, Allan T. Chatfield.
*Clerk*, James Whamond..
*Landing Waiter*, Robert D. Rochford.
*Weigher*, Denis Duvally.
*Tide Surveyor*, David Stevenson.
*Tidewaiters.*—Walter Jordan, Dennis McHugh. John O'Flynn.
*Boatmen.*—Patrick Moran, Patrick Hessian. Peter Lynch. William Ryan

GLASGOW. (723,457*l.*)

*Collector and Warehousekeeper*, Frederick W Trevor.
*Controller and Jerquer*, Andrew F. Gray.
*Clerks.*—Andrew Scott. John Scott. Allan Ross. Henry Brown. Thomas S. Graham. George Wigmore. John Ross. James Kellar. William Dick Andrew H. Crawford. Charles Burridge. James Whyte. Robert Dundas Frederick A. McKillop. Thomas Christie. William Sharpe. Henry Cuthbertson. Robert Park.

GLASGOW, continued :

*Housekeeper and Messenger.*—Hugh Kelly.

*Landing Surveyors.*—Patterson Bamber. Spelman James Smyth. Benjamin Stone.

*Searchers.*—John W. Foubister. Andrew A. Thompson. William Watt. John Hoggan. W. J. Matthews. Colin M. Spalding. Thomas Laidlaw. William T. Nimmo. John K. Bruce. George Ord. Andrew G. Anderson. Andrew Scott, jun. Patrick Hall. Walter McIlwraith.

*Superintending Lockers.*—John Forsyth. James Allan.

*Lockers.*—Menzies Wilson. Archibald Campbell. William Duncan. Alexander Gillespie. William Gibson. James McRobbie. Donald Lennox John Ballantyne. Daniel McDougall. James Scotland. James Brown. Rose McNaughten. Robert Hannah. Robert Smith. Wm. H. Greenwood. William Simple. John Allan.

*Weighers.*—John White. John Cameron. James Reid. Allan Vallance. James Blair. Robert Brunton. Neil Campbell. Richard Purdie. Patrick Ward. Andrew Anderson. James Patterson. James Reid. Patrick Goodwin. Henry Brunton. John Shields. Alexander Dykes. Davis Paul. James Henry. John Muirhead. James Cook.

*Tide Surveyors.*—Thomas Gordon. Martin Costelloe. John Lyall. David Rees.

*Inspectors of Patrol.*—Angus McNab. Ogilvie Wilson. James Adamson.

*Tidewaiters and Patrol.*—Robert Calder. George Mutter. Archibald Murray. John Bain. John Campbell. John McColgan. Thomas Stack. James Dodson. Angus McPherson. James Dickson. William S. Bark. Patrick Veale. Charles McDonald. Thomas Bralton. Robert Simmie. Francis Perry. William Sharpe. John Innes. James McColl. John Stewart. William Kelly. John Tennant. John Buchanan. Malcolm Sinclair. John Benn. James Morrison. Andrew Laurie. Robert Bullock. Alexander Donald. John Morrison.

*Boatmen.*—Robert Graham. William Wharrie. Stephen Maynard. Dennis Neville. James Gordon.

CREEKS : Bowling Bay.—*P. C. Officer*, William Campbell. Renfrew—*ditto*, Alexander Donald.

## GLOUCESTER. (69,465*l.*)

*Collector*, Henry Leslie Grove. *Controller*, Manby Davie.

*Clerks.*—William Samuel Lloyd. Charles C. Brown. Harry F. Shute. Edward Calton.

*Landing Surveyor*, Edward J. Pretty.

*Searchers.*—William Richards. Edward Coleman. Charles M. B. Hale, Edward P. B. Smith.

*Tide Surveyor*, Thomas Webb *Superintending Locker*, Fred. L. Tibbits.

*Lockers.*—William Webb. Duncan Campbell. W. S. Jennings. Thomas W. Lane. Samuel Gainer. Thomas Beard.

*Tidewaiters.*—Abraham Rossiter. Joseph Owner. John Matthews. Wm. Bannocks. William Saunders. William Gibbs. Lewis Bick. Richard Matthews. Samuel Haviland. William Brown. William G. Monk. Samuel Collins. Jeremiah Owner. James Jew. Charles Brown. Thomas Jones.

*Boatman*, William Price.

CREEKS : Beachley.—*Tide Surveyor*, John Bee. *Boatmen*, William Pearce. Joseph Fraherne. Lydney.—*P. C. Officer*, William J. Reed. Sharpness Point.—*Tide Surveyor*, James French. *Boatmen*, Robert Taylor. Edward Hoare.

## GOOLE. (32,971*l.*)

*Collector*, David Williams.
*Controller and Landing Surveyor*, Robert M. Nisbett.

*Searcher and Clerk*, Edward Atkinson.
*Tide Surveyor*, James Rodger.
*Locker*, Henry Land.
*Tidewaiters and Boatmen.*—William Fillingham. George H. Haigh.
CREEK: Selby—*Coastwaiter*, William S. Bell.

## GRANGEMOUTH. (19,516*l.*)

*Collector*, Henry Rodd.
*Controller and Landing Surveyor*, Charles Watson.
*Clerk*, William Miller.
*Searcher*, James McGregor.
*Tide Surveyor*, Richard Trew.
*Tidewaiters and Boatmen.*—Robert Graham. James Zuill. Thomas McGilchrist. Andrew Simpson. William McKenzie. William J. Cupples.

## GREENOCK. (569,515*l.*)

*Collector and Warehousekeeper*, John F. Moore Hodder.
*Controller and Jerquer*, William Bellamy.

*Clerks.*—Thos. King. Utrick Walton. James Little. Stewart McAllister. Hugh McGregor. Duncan McIntyre. Archibald Gardiner.
*Messenger*, Duncan Mc Farlane.
*Landing Surveyor*, John Evans.
*Searchers.*—Neil Leitch. Robert Morison. John Cleland. Alex. C. Innes. William S. Elliott. Hugh Smith Main. John Ritchie. John Russell.
*Tide Surveyors.*—Edwin Hanley. William Craig.
*Superintending Locker*, John McDougall.
*Lockers.*—Samuel Jack. Robert Ker. Aulay Mc Aulay. Neil Gray. William Muir. George Clubb. Robert Tyre. Peter McIntyre. William Trapps. Charles McPherson. James Lyon.
*Weighers.*—John Orr. Malcolm McLarty. William Macfie. Richard Jones. Isaac Flucker. Ephraim Barbour. George Bear. Wm. Polson.
*Tidewaiters.*—Melville A. Dodd. John Ford. Robert Main. Edward W. Ward. John Ramsay. James Johnson. William Comrie. Peter McFarland. Adam W. Blackwall. Arthur Arkley. David W. McMuster. Alexander Chalmers. Robert McAustan. James Gilchrist. James Campbell. Hugh Ritchie. Nichol McIntyre. Robert Fyfe. John Rutherford. Robert Smith. James King. John Blair. John McLean. Robert Fry. James Robertson.
*Boatmen.*—Daniel Polson. Andrew Coupar. Thomas Bouckles. Samuel Kemsley. David Polson. James Callingham. Thomas Griffith. John McLean. Robert McArthur. Robert Brown.

## GRIMSBY. (18,304*l.*)

*Collector and Jerquer*, David Grieve.
*Controller and Landing Surveyor*, James Edwards.

*Clerks.*—Samuel Walmsley. Robert Blow.
*Searchers.*—John Rennison. John Wright.
*Lockers.*—Samuel J. Culpeck. Fredk. P. Weeks.
*Weighers.*—John N. Bates Joseph Cook.
*Tide Surveyor*, Duncan McGillivrie.
*Assistant ditto*, William Nicoll.

GRIMSBY, continued:

*Tidewaiters and Boatmen.*—Henry Lee. George Sweetman. Wm. W. Marsh. John Adams. John Little. William T. Bodham. Philip T. Cook. Grierson Gillespie. Robert Gillespie. William Codd. Charles Capes. John S. Walker. Edward P. Jenkins. John Darnell. John Forrest. Robert G. Emerson. James H. Crowder. John G. Kitchen. John Briggs.

## GUERNSEY. (*NW.*)

*Principal Officer, &c.*, James Rider.

*Clerk*, John W. Jones.

*Tide Surveyor*. William Shore.

*Boatmen.*—Richard F. Brice. Abraham O. Le Huray. William Hancock. Frederick Brice.

CREEK: Alderney—*Chief Officer*, Andrew Brown. *Boatmen.*—James H. Brache. John Gane.

## HARTLEPOOL. (15,997*l.*)

*Collector and Jerquer*, John Mackenzie.
*Controller and Landing Surveyor*, Robert G. Cheesman.

*Clerks*—Edward C. Lawson. Wm. J. Hodgson. Christopher Dalgleish.

*Messenger*, William H. Burney.

*Searchers.*—John P. Coulson. Charles Branagan. Charles Price.

*Lockers and Weighers.*—John Fawcett. John McMillan.

*Tide Surveyors.*—Henry French. Robert Millar.

*Assistant ditto*, Henry H Bright.

*Tidewaiters and Boatmen.*—William Parkinson. Francis Storey. James Lynch. Richard Hodgson. Edward Edmonds. Frederick R. Strafford. James Mountford. Henry Bell. John Watson. Robert Procter. Hopper Moody. Matthew S. Luckly. Joseph H. Britton. George Duncan. Thomas Mackings. Thomas Pemberton. Edward Southcott. John M. Riordan. James Bland.

## HARWICH. (1,682*l.*)

*Collector and Landing Surveyor*, Richard Stephens.
*Controller and Searcher*, George M. Douglas

*Tide Surveyor*, Christopher McCain.

*Tidewaiters and Boatmen.*—Henry Kingsford. William Chaser. James Mann. Thomas Parsons. John C. Clarke.

CREEK: Mistley—*P. C. O. and Tide Surveyor*, Joseph Harvey Webb. Walton, Thorpe, and Holland—*P. C. Officer*, Henry Heath.

## HULL. (266,755*l.*)

*Collector*, James Sparrow. *Controller.*—James Mason.

*Clerks.*—Joseph Jackson. Thomas J. Snowden. William P. Moore. Joseph W. Lister. Joshua Walker. George Bell. George Waugh. Chas. W. Arden. Samuel Montgomery. Edmund Isle. Francis Stead. George H. Todd. George H. Wilson. Edward Jones. Benj. B. Walker. Edward Reynolds. Benj. Empson. Edward W. Wigney. Robert C. Appleby. Frederick W. Bell.

*Doorkeeper and Messenger.*—William Wade.

*Landing Surveyors.*—William Green. James H. Payne. Henry Wood.

HULL, continued:

*Searchers.*—Crichton S. Gavin. Harbord Harbord. Phineas R. Lowther. William F. Bean. Richard R. Moxon. Thomas Stork. Edward Redfern. William B. Bartle. Henry Jefferson. John Frise. Edw. B. Smith James McKay Bean. Callender Goldsmith.

*Timber Measurer*, Abraham Balding.

*Superintending Lockers.*—John Lording. John C. Carroll.

*Lockers.*—Thomas Abey. George Metcalfe. Samuel Pentith. William Sowerby. Henry Kirkus. James Robertson. James Colton. John Conniff. William B. Douglas. Thomas Ellerker. Richard Tadman. Thomas D. Hardgrove. Edmund Stather. Alexander Scott. William Ward. Thomas Wales.

*Weighers.*—Francis Wilson. John Whitaker. John J. Thompson. Robert Mason. Walter Raleigh. Henry Crossland. Henry Harper. Henry Darley. George T. Fulham. Alfred R. Laybourne. George Pearson. Chas. J. Christopher. Joseph Lilby. Henry M. Clarke. James B. Ward. James Ling. George Hodgson. Thomas Lockey. George McDonald. George Douglas.

*Inspector of the River*, Edward Catchpole.

*Tide Surveyors.*—Colby A. Davis. John Rourke. Patrick Moran. Daniel Connor. Richard Gallop. James Carnie. Thomas Shipstone.

*Inspectors of Patrol.*—Justice Jones. John Sked. William Daniels. John Mellor. John Janney. James M. Williams. Joseph Jewitt. William Smith. Thomas Sanderson. William Backhouse. Francis Fullerton.

*Tidewaiters and Patrol.*

*First Class.*—John B. Wickham. John Brown. William Robertshaw. George Pentith. Charles T. Dring. James Goddard. James Chaffer. Edwd. W. Johnson. Henry Featherstone. William Blakey. Thomas H. Kirman. Joseph Akitt. John Baxter.

*Second Class.*—John Britland. Samuel L. Chapman. William Hudson. Charles Brewer. John Marshall. Martin L. Layton. Robert Postell. Charles Clarkson. Edward Grocock. Henry J. Pearson. John Sidey. Charles Humphrey. Robert Bontoft. William C. Drabwell. James Meckiff. Henry Davis. George Butler.

*Third Class.*—Alfred Corneby. Samuel Harford. George Dodds. Robert Powell. John Collier. William Sharp. Robert Matcham. William M. Hogan. Samuel J. M. Hunter. James Billingham. William Merritt. John N. Fretwell. William Smith. John Harvey. William M. Tayton. William H. Langdale. Henry J. Jackson. John S. Stack. Wm. Halling. William Cox. Richard E. Gleadow. Thomas Linstrom. Wm. J. Hudson. William Bloom.

*Boatmen.*—Thomas Edmonson. John Belt. Robert E. Mason. Henry E. Harvey. Edwin G. Terry. Thomas Firth. Henry Belt. Edward Dunn, Isaac Crow. Edmund Leake. William Gregga. James Eyre. John Forward. George Oxtoby. Joseph Stocks. Thomas Hill. Joseph Frankland. Ralph H. Forrest. James F. Ward.

## INVERNESS.

*Collector and Jerquer*, James Millar.

*Controller and Landing Surveyor*, John Crane.

*Clerk*, John McDonald.

*Tidewaiter*, John McRitchie.

*Do. and Locker*, Roderick Cameron.

CREEKS: Burghead—*P. C. Officer*, Edward Fraser Reid. Fort William—*Ditto*, John Campbell. Cromarty—*Ditto*, George Macdonald. Findhorn—*Ditto*, Robert Macdonald. Lossiemouth—*Ditto*, James Ritchie. Portmahomack—*Ditto*, Duncan McRae. Fort George, Fort Rose, and Nairn,—James Duffus.

IRVINE. (625*l.*)

*Collector and Landing Surveyor*, Robert Montgomerie.
*Controller and Searcher*, John H. Stritch.
*Tidewaiter*, Robert Reid.

CREEKS: Troon—*Landing and Coastwaiter*, David G. Muir. *Tidewaiters*, Thomas Erskine, Archibald McNeill. Ardrossan and Saltcoats — *Landing and Coastwaiter and Tide Surveyor*, William McCreadie.—*Tidewaiter*, Robert Smith.

IPSWICH. (20,288*l.*)

*Collector, and Warehousekeeper*, John Adley.
*Controller and Landing Surveyor*, J. C. Frith Heatley.
*Clerk*, John J. Head.
*Searcher*, Richard Bruce
*Tide Surveyor*, Thomas Smith
*Tidewaiters and Boatmen.*—Joseph Frost. Edward Bird. James Elliston. William L. Baker. John Bridges. Robert Wilkinson.

JERSEY. (*Nil.*)

*Principal Officer*, George Robert Radford.
*Controller*, Thomas W. Clarke.
*First Clerk*, Frederick Cockburn.
*Second ditto*, George P. Charleton.
*Tide Surveyor*, John Rawling.
*Boatmen.* — David Mackay. Philip Vontom. John Squibb. David Squibb. William Mackay. Stephen Brett.

KIRKALDY. (9,326*l.*)

*Collector and Jerquer*, John Andrew.
*Controller, Landing and Tide Surveyor*, Isaac Walker.
*Clerk and Searcher*, Michael Beveridge.
*Searcher, Landing and Coast Waiter*, James Scott.
*Tidewaiters.*—John Ingram. James Hitt. Elliot Paxton. James Muir.

CREEKS: Anstruther and Crail—*P. C. Officer, &c.*, Francis Marshall. Leven, Largo, and Methil—*Ditto*, James Arthur. Dysart—*Ditto*, Michael Brown. Burnt Island—*Ditto*, James Hutchison.

KIRKWALL. (689*l.*)

*Collector and Landing Surveyor*, George H. Price.
*Controller, Searcher and Tide Surveyor*, Alexander Watt.
*Tidewaiter*, John Tulloch.

CREEKS: Stromness — *P. C. Officer, &c.*, William Flett. *Tidewaiters*, James S. Shaw, Robert Eunson. Long Hope—*P. C. Officer, &c.*, Gilbert F. Traill. *Tidewaiters.*—Thomas Wald. George W. Jobson.

LANCASTER. (20,744*l.*)

*Collector*, William Hodgson.
*Controller and Landing Surveyor*, William Wheeler
*Searcher and Clerk*, William H. Poole.
*Locker*, (*Vacant.*)
*Tide Surveyor* at *Glasson Dock*, Ephraim Taylor.
*Boatmen.*—John Harrison. George M. Cutts.

CREEKS: Ulverstone and Ireleth—*P. C. Officer, &c.*, John Strickland. Rampside — *Coastwaiter, &c.*, William H. Curle. *Boatmen.*—John Davis. Stephen Appleby. Poulton — *P. C. Officer*, John Wright. Arnside and Grange—*Ditto*, Robert Marshall. Barrow—*Ditto*, Nicholas G. Charleton.

## LEITH. (499,400.)

*Collector and Warehousekeeper*, Isaac H. Nanson.

*Controller and Jerquer*, William Broster.

*Clerks.*—Gines Henderson. Alex. Stewart. F. C. H. Nicholson. William Allan. James Lethem. Thomas Carse. David Currie. Archibald W. Halden. Robert H. Renton. John Wilson. Robert B. Wallace. Edwin Brown. Andrews Touch. Adolphus Ross.

*Housekeeper and Messenger*, Alexander Crichton.

*Landing Surveyors.*—David W. Low. James L. Johnston.

*Searchers, Gaugers and Coastwaiters.*—John Scott. Robert Monro. James S. Thomson. Peter H. Hardie. Duncan Gavin. Valentine Knight. George Martin. Thomas J. Todd. James Thomson.

*Superintending Locker*, Thomas N. Fyfe.

*Lockers.* — George Macpherson. George Wilson. James Pirie. John McNaughton. Henry Gilfillan. Charles H. Jupp. George Dobson. Francis Duncan. William Ewart. John R. Mathie. Edward Stratton. Thomas Cochran. Andrew Thompson. James Mitchell. Robert Rose. Leslie Carnie. Thomas Laing. James Anderson.

*Weighers.*—Peter Archer. George Buchan. Andrew Richardson. Wm. K. Currie. Archibald Bridges. John Cunningham. John Black. James White. Alexander Leishman. Henry J. Trew.

*Tide Surveyors.*—James Thompson. R. B. Mitchell.

*Inspectors of Patrol.*—Robert Blyth. Daniel Paterson. Thomas Patterson.

*Tidewaiters.*—George Fotheringham. Peter McDowall. Robert Thomson. Robert Parker. Walter Malcolm. Thomas Bain. James Ross. James Beattie. Thomas Scott. William Buchanan. Charles Tod. John Young. Hugh McDonald. William Wright. David Tough. James Reid. William Falconer. James Stewart. George Robertson. Alexander Cameron. Adam B. Boon. David Gourlay. James Storker. Thomas W. Baird. John Innes, junior. Andrew Anderson. David Wilson. Andrew Keay.

*Boatmen.*—George Mason. Robert Smith. Archibald T. Hall. Alexander Johnston. James Robertson. Henry Wall. William Simpson.

CREEKS: Fisherrow. *P. C. Officer, &c.*, Samuel Part. Cockenzie—*Ditto*, Robert Somers.

## LERWICK. (254*l.*)

*Collector and Landing Surveyor*, John Thomson.

*Controller, Searcher and Tide Surveyor*, Matthew Kennedy.

*Tidewaiters.* — Alexander H. Cormack. Thomas Foubister. William Cormack.

## LIMERICK. (178,340*l.*)

*Collector*, James Ross.

*Controller and Landing Surveyor*, Elgar Pagden.

*Clerks.*—Henry Cockshott. William M. Wallnutt. James Paterson.

*Messenger*, Patrick Bray.

*Searcher*, Richard Davies.

*Lockers*—Daniel Moylan. John McCormack. Martin Kavanagh.

*Weighers.*—James M. O'Shaughnessy. Samuel Braham. William Byrom.

*Tide Surveyor*, William Gould.

*Inspectors of Patrol.*—Robert Goodwin. James Shaughnessy.

*Tidewaiters and Patrol.* — James Quin. Thomas Fitzgerald. David Wallace. Edward Delaney. Patrick Boland. Francis O'Shaughnessy. Patrick Purcell.

*Boatmen.*—Bartholomew Kelly. Jeremiah Carmody. Edward Mulcahy. John Butter.

CREEKS: Kilrush.—*P. C. Officer, &c.*, Robert O'Callaghan. Clare—*Ditto*, Michael O'Halloran. Askeaton—*Ditto*, John F. Purcell.

LIVERPOOL. (3,641,708*l.*)

*Collector*—Samuel Price Edwards. *Controller*—Robert Daw.

*Long Room Clerks.*

John C. Bezer. George St. George. William G. Flewker. Thomas Blyth. Robt. de Renzy. William G. Stewart. Fred. M. Holder. Joseph Pyke. William Hewitt. M. S. H. McCausland. Richard Ross. Jas. Monkhouse. Wm. Pearson. Jesse Coulthurst. John R. Gill. James Blaikie. William Edwards. Henry Overton. William E. Grocott. John R. Jago. John B. Edwards. Thomas Cooper. James Chas. Downey. George Thomas. Paggen Hale. John M. Ashton. Thomas Morgan. Edwin Bean. Isaac Richardson. Wm. L. Pearson. Richard Hankin. Thomas Baxendale. Roger Eaves. John Macnamara.

*Inspector General.*—Edwin Lee.

*Landing Surveyors.*

George Witt. Arthur S. Rich. John T. King. Henry H. Sutton. Thos Brown. William P. Tomlins. John W. Arkle. John D. F. Gibson. Llewellyn W. W. Mostyn. William Thompson.

*Jerquer and Controller of Accounts.*—Isaac G. Thom.

*Searchers and Gaugers.*

Charles Jackson. William Bliss. Thomas Innes. William Barford. Wm. Denton. George Wm. Gibbs. Timothy Kinsella. Colin Cameron. Philip Stevens. William Every. William Whiting. Robert Fisher. John H. Shanklin. Henry Leithead. Frederick Wilkinson. Henry W. Crosby. Frederick D. Morgan. James Ward. William Kendall. Joseph T. Barton. Edward Whaites. Frederick A. Miall. John Hussey. John Walker. Jeremiah M. Dawkins. Thomas S. Blease. Edward Glover. Thomas H. Clarke. William Burke. Wm. Bean. Henry Smith. Caleb Stower. Thomas C. Archer. Albion Mackay. Rudolph Ilberry. John Hargreaves. Joseph Johnson. Samuel Aston. Jonn Pennington. W. S. Pickthall. John Holmes. Hugh Goold. Richard Hayward. Henry H. McBride. Samuel McClelland. James L. Robinson. W. H. Brassey. John H. Genn. James Barnes. P. T. Hay. John Bennett. Hen. P. Wright. Peter G. Traer. John Britten. John B. Williams. Thomas Gale. John Mudie. Thomas Thomas. William Winstanley. John Clinton. Thomas W. Kelly. Thomas Sansom. Edwin D. Musgrove. Robert M. Green. James Edgar. Robert Mitchell. Thomas Cornish. Robert Japp. John A. Harford. George Shelton. Wm. Humby. Richard W. Swayne. James M. Smith. Joseph B. Sowerby. William Roberts. Hugh B. Jones. Joseph Harding. Alexander Shaw. William McConnachie. Thomas Conway. Tristram Foster. Alexander J. Tate. James White. James Armour. Thomas Barrow. William McBain. Thos. Donlon. Danl. Penny.

*Timber Measurers.*—James Williams. Arthur Rice.

*Assistant Controller of Accounts*—John Pierce.

*Principal Clerks for General Business.*

Robert Fraser. Thomas Bunting. John R. Lonsdale.

*Clerks.*—Thomas P. Pellowe. Joseph S. Evans. Charles Ashton. James Burr. Joseph J. Marsden. Richd. Smith. Jno. H. Hawker. Edward Connor. James Townson. Thomas Standish. Wm. J. Chapman. Edward Rigmaiden. St. Felix T. M. Tucker. Edwd. Osborne. Chs. Jones. John Scott. John Bruce. Henry H. Rooke. Frederick Middleton. William Cochrane. John King. Alexander Stewart. John O'Gorman. William Stevenson. David Scott. Geo. W. Cashell. Thomas Abercrombie. John P. Lang. Chas. McAllister. F. Foxwell. William Green. Henry C. Luya. James Miller. G. H. Parry.

LIVERPOOL, continued:

Henry Ferrey. William Jones. Patrick McAllister. John Wakefield. Eckersby Smithurst. James M. Reid. Edward F. Evans. John McArdle. William C. Burcher. Edward W. Ludlow. Roderick G. McLeod. Daniel M. Masseroy. John Armstrong. John Potbury. John Roberts. Benjamin Charles Clare. Joseph A. Bentley. Anthony Laurie. David Burret. William Edwards.

*Housekeeper*, George Jennings.

*Messengers.*—William Baines. Thomas Brooke. William Harris. Cornelius Hasson. Henry Humphreys. William Roberts. James Oxley.

*Superintending Lockers and Re-dipping Officers.*

James Ashton. James Cassell. Henry Joyce. William Henry. William Hull. Thomas Moss. Joseph Hoar. John Ellison. James Gore. John Forbes. Fisher Burgess. Andrew Mayne. John Gregory. Thomas Brown. William Baird. Stephen Kerridge. Sampson Major. David Nutting. Wm. Hilditch. George Bloor. Benjamin Bentley. Matthew Cleary. John Coomer. William Stocks.

*Lockers.*—Thomas Stephenson. Thomas P. Gyles. Thomas Clayson. Henry Fletcher. George Broadfoot. Marshall Hea. George Whyte. Ralph Nickson. James Dickenson. Richard Harper. Andrew John Laren. James Earle. John Buckley. James McGarrigh. William Smith. William Askew. John Moore. Thomas Taylorson. Henry Hobson. John C. Lee. John Murnin. William Burgess. John Moses. Daniel Beale. Joseph Aspinall. Terence Kavanagh. John Parry. James Bolshaw. William Hope. James Griffin. John Dean. William H. Fish. James Wilson. Thomas Clegg. Thomas Cheers. John Taylor. John Murray. Thomas Richardson. John Jones. Samuel Whittle. William Hawkins. Edward Williams. Nicholas Cock. Thomas Wrinn. Duncan Livingstone. Richard Morley. Geo. Beesley. Jas. Gibney. Matthew C. Robinson. Thos. Evans. John Holden. Geo. Elston. Thomas Ormsby. James Heaton. Joseph Jones. Peter Kearney. Hodson Farnworth. Joseph Pawlett. Edward McNevin. Pryse Reese. Edward Jones. John Hickson. Wm Gough. John Watkinson. Thomas Kelly. John Gwinn. Joseph Clayton. John Bonner. John W. Webster. George Charles. James M. Hume. John Edwards. Edward Moseley. John Brown. Adam Cruickshank. William Hesketh. Henry Trelford. Joseph Strong. Henry Gilbert. George Grey. Josiah Barton. Richard Rankin. William Lowday. Michael Fanning. William M. Andrews. John O'Rourke. George K. Burdon. Robert White. Charles Simpson. William H. Hooley. Benjamin Williams. Daniel O. Toole. Robert J. Ellis. William Fox. Thomas Roberts. Peter Willan. Christopher Sumners. Peter Sims. Samuel Thornley. Thomas Mortimer. Richard Oliver. William Kenny. Henry Ratcliff. Joseph Norbury. George E. Edmonson. James McMurray. David Alexander. George A. Clark. Jas. Hanlow. John Crellin. Henry E. Carpenter. John Raynsford. Thos. Hoult. Miles M. Kavanagh. George M. Smerdon. John Pringle. Alexander Mc Lelland. Samuel Fish. Edmund Leonard. Charles John Wade. John Morris. Henry C. Treeby. John Kitt. James Mackie. William Tough. James McEntegart. James Alexander. John Knott. William Holden. Robert Bulfield. Thomas M. Reader. Thomas Hughes. Marcus Carr. Robert J. Russell. Peter Arnold. John Martin. James Routledge.

*Weighers.*—John Harloe. William Walker. Charles M. Wilson. William Williams. Aaron Roberts. Richard Spencer. Francis Naylor. John Croft. Francis Grue. John Owens. Joseph Graham. Thomas Lowe. Mark Janson. John Griffiths. William Chisnell. Thomas Biggins. Joseph McElroy. Richard Woods. William Griffiths. Thomas Smith. E. A. Croft.

LIVERPOOL, continued:

William Murphy. Stewart White. James Murphy. Richard Cory. Wm. Needham. James H. Perkins. George Willis. James Hanson. William McDonald. Gabriel Dean. Robert Griffiths. John Dodd. Matthias A. Davey. Henry G. Burley. Richard Parkinson. John Kemp. John Karran. Joseph Booth. Edward O'Shaughnessy. Philip Smith. George Meakin. Stephen Corcoran. Daniel Whalley. Richard Scott. James Unsworth. James Yeo. Henry Page. Edwin McComb. Charles Williams. John Parry. John Abbot. Abel Lewis. Richard Jones. James Craig. Alfred B. Vines. William Hill. John R. Wilding. Isaac Harris. Michael Colgan. James Croker. Thomas Harrison. Simon Vaney. John Edwards. William S. Vines. Robert Shaw. John Pugh. James Woolmer. James H. Roberts. George Steel. Daniel Delamore. Peter Fox. Thomas Brigham. Theophilus Smith. Joseph Chippendale. Samuel Kay. John Lahiff. Wm. Hudspith. James Maguiness. John Lawes. Peter Kean. Barber Booth. William Hawkes. William Hanley. William Jones. Edward Murray. John Grieve. Joseph Breckles. George E. Parker. James McQuistan. Henry P. Kramer. Robert Earl. Joseph Sheldon. John McGoldnick. John Y. Parry. Herbert P. Taylor. Robert John Luce. James McGorrin. John Cox. William Roskell. John Moylan. John Peters. Patrick C. Conolly. Thomas McClelland. John W. O'Neill. Henry Wood. Hugh Campbell. John R. Ashbury. Richard Bullen. Charles Anderson. Joseph Evans. Henry Jones. Samuel Roberts. John Kiernan. John Carroll. Arthur R. Apperson. John A. Benson. John Owen. Samuel Cash. John Stewart. Benjamin Pritchard. Charles Richardson. Joseph Harrison. James Percival.

*Chief Surveyor of Shipping*, William Cowley Miller.

*Inspectors of the River.*—Richard Potbury. William Nott. Edward Morgan.

*Tide Surveyors.*—Robert Beedle. Andrew F. Spracklin. William Dickson, John Maxwell. William Robins. Edward Conway. James Baxter. Robert Luce. James Webb. Edward L. George. John Roberts. William Harris. James Foley. John Holloway. Martin Byrne. George Westlake. Frederick Bloom. Robert McAdam. Charles Carr. James Dawson. William B. Hill. William Penny. Joseph Gould. Peter Clark. Alexander French. Samuel B. Williams. Daniel McClure. Henry Wright.

*Inspectors of Patrol.*—P. B. Maylor. John Meddins. Moses Jenkins. Richard Corrie. James Moore. James Dale. Michael Walsh. Walter Beggs. Henry Williams. John Sewell. Edward Craine. Richard Robinson. William Vasey. Samuel Read. John Fox. Thomas Bibby. Joseph Purdy. John Love. James Wallace. Henry Cantell. John Nixon. Edward Briscoe John Sewell. Thomas Richardson. John M. Pender. Richard Ellis. John Kinsey. John Monro. Edward Darby. James B. Lacey. Alexander Clenachan.

*Tidewaiters and Patrol.*—Hugh Richards. James G. Laughlin. Richard Marrack. Henry Maybanks. Edward Walters. John King. Oliver Goulding. Andrew Clenachan. Charles Darton. Samuel Shakespeare. John Dutton. John Green. Garratt Condon. Charles Gallagher. James Tolland. Joseph Huntingdon. Richard Parry. John Courtney. William Dowdo. John Farrall. George Taylorson. John McKinley. George Bell. Duke Brennan. William Roberts. Bartholomew Plunkett. Jonathan Lees. Thomas Halse. Stephen Cronin. William Roberts. William Gordon. Henry Wilson. Thomas Hallanan. Patrick O'Keefe. David Boland. George Bowers. Elisha Wilcoxon. William Hard. John Tildesley. William Pook. William East. Alexander Norris. David Brereton. George Ralph. John

LIVERPOOL, continued:

D. Guerin. John Magary. Simon Callie. Thomas Linas. Robert Hodgson. Thomas Brockband. Henry Coffey. Richard Lewis. John Brown. John Thomas. James Neill. John Alderson. William C. Cowles. William Egerton. John Butler. John Bell. John Pemberton. John Coghlan. William Fenton. Patrick Taaffe. Cornelius O'Donnell. William Lyon. Henry Martin. William Marshall. Hugh Carraher. John Warwick. George Kelly. William Murphy. John Tyrrell. Bryan Fay. John Petch. John Edmondson. John Evans. James Wadsworth. Edward Denniston. Richd. Connor. James Burnett. Thomas Peace. Nicholas Kehoe. William Bowler. Henry Paul. William Jones. John S. Brien. Isaac Neile. John Martin. Samuel Johnstone. George Love. John B. Roach. Roger Sweenay. Thomas Aylward. William Fielding. James Woolcock. Joseph Clark. William McClelland. G. M. Lindsey. George McNab. Henry Clark. William Montgomery. John M. Parsons. John Duffy. Henry Oldridge. Richard B. Warren. Cornelius Wall. John Johnston. John Fallowes. William Joyce. James Stones. Owen Rourke. John Farquharson. William Torrentine. William Lock. Patrick Barry. John Byrne. John G. Hughes. Edward Conway. Percival Ingram. John Furton. Thomas Pierce. Martin Malone. Alexander Mackay. William Robinson. Thomas Bennett. James Smyth. Isaac Wilkinson. John Hughes. Thomas Johns. William J. Thomas. John Atkin. Daniel Carroll. George Randles. Joseph Robinson. Thomas Blackledge. Richard Sanderson. John Campbell. Michael Kiernan. John Hardcastle. Thomas Lynch. Richard G. Smythies. Edward Earle. John Leech. Samuel M. Gregory. George Jones. Joshua Hargrove. Richd. Dickenson. Thomas Shepherd. John Dixon. Michael Harrington. John Park. Thomas R. Jones. Luke Oldham. Thomas Power. James White. Thomas Lacey. Robert Atkins. Samuel H. Littlefield. Henry E. Parry. Joseph Gee. Thomas Kane. John Reay. Dugald Clark. Alexr. Jenkins. John Jetty. Walter Scott. James Fitzgerald. Henry Bomford. Richard T. Harvey. Richard B. Egan. William Craig. John McGoldrich. Eugene McCarthy. John Chadwick. Owen Connall. Richard S. Hartley. Daniel Cozens. William J. Burns. James W. Bardo. Thomas Hyder. Joseph T. Blenderheath. James McClosketh. Thomas McColley. Isaac Dixon. John Williams. Thomas Edwards. Walter Midcalf. William Kirkland. William Brick. William S. Manning. William Rankin. Walter Halson. Alexander McNulty. William Woods. Edwin Meadows. Jeremiah McMahon. John Kaye. Bernard Shanley. James B. Etty. Thomas Williams. Harry Thorn. Michael Ryan. William A Moir. James W. Wilcox. Henry Hockin. Patrick Brennan. Jeremiah O'Brien. Patrick Walsh. Richard Paul. Robert O'Neil. James Cogan. David Pritchard. James McValley. Thomas Egan. Thomas Banks. John Dawson. Michael Power. John Moylan. Hugh Perry. Walter Berry. Elias Newman. Maurice Sullivan. John Meteyard. Daniel Noonan. William Norbury. John Swatman, jun. Thomas S. Milford. Andrew Kerr. Garret W. Barry. Thomas Gill. Bennet Paul. Stephen Clare. John A. Daniell. Henry Braybrook. George Perry. Joseph H. McNally.

*Boatmen.*—Roger Haydock. John Thomas. James Daniels. John Little. John Roberts. George H. Warlow. G. D. Roberts. Richard Williams. John Lewis. Thomas Jones. Edward J. Taylor. Henry Davies. Richard Breedon. Thomas G. Spicer. Thomas Oates. Thomas Parry. Thomas Taylor. Edward Tilley. James Brown. Mark Haddon. Richard Chapman James Carr. Wm. Walker. Hugh Kavanagh. Henry T. Drew. Jonathan Lees. George H. Shrub. Andrew Moreland. Henry Baker. Jonathan W. Grisdale. Joseph Ellerby. Charles Wagstaff. James Williams. Wm.

LIVERPOOL, continued:

Holder. Henry Lloyd. Richard Old. Samuel Jones. William Crowder. John Ford. David Tudor. Wm. Ritchie. Owen Parry. John Atkinson. Thomas Cockett. Thomas Blakey. Thomas Evans. John Crooks. William Cutts. Charles Hill. Robert T. Perrin. Ethelbert Lewis. William F. Truman. Thomas Leonard. Robert Hughes. James Humphreys. Hugh Tunna. Robert Jarvis. Charles Leatherbarrow.

*Superintendent of Quarantine*, Lieut. Chamberlain.

CREEKS: Runcorn. *P. C. Officer and Landing Waiter*, Francis Evans. *Ditto—Tidewaiter and Boatman*, Daniel Leery. Garston—*P. C. Officer*, Richard Southon.

## LLANELLY. (390*l.*)

*Collector and Jerquer*, Henry Thomas.
*Controller and Landing Surveyor*, E. L. Penfold.

*Clerk and Searcher*, Frederick M. Powell.
*Tidewaiters and Boatmen*, Edward Chalinder. Charles Rudall.
CREEKS: Carmarthen. *P. C. Officer*, Thomas Rogers. *Tidewaiters and Boatmen*, Robert Humphries. Pembrey, *P. C. Officer*, Thomas Roderick. Laugharn and St. Clair—*Coastwaiter*, John Brown. Lougher—*P. C. Officer*, David Phillips.

## LONDONDERRY. (125,068*l.*)

*Collector and Jerquer*, James Donelan.
*Controller and Warehousekeeper*, John P. Penberthy.

*Clerks*.—William Scott. Charles Scott. John Gilliland.
*Searchers*, Alexander Dysart. Thomas Donlon.
*Tide Surveyor*, Thomas Enright.
*Lockers and Weighers*—John McDevitt. William Finlay.
*Boatmen*—George Foster. James Baird. Andrew Donnell.
*Tide Waiters*—James Taylor. Moses Thompson. Daniel Sheel. Thos. H. Graham. James Clarke. John McDevitt. James Doherty. Henry Williams.

CREEK: Ballyraine. *P. C. Officer*.—James Semple

## LOWESTOFT, (7,219*l.*)

*Collector and Landing Surveyor*, John Robertson
*Controller and Searcher*, George H. May.

*Clerk*, A. D. Gowing.
*Tide Surveyor and Assistant Searcher*, Robert D. Young.
*Tide Waiters & Boatmen*—Robert Cann. William Sampson. Samuel Mills. George Clarke.
CREEK: Southwold—*P. C. Officer*, Thomas Durrant.

## LYME, (863*l.*)

*Collector and Landing Surveyor*, George Clayton.
*Controller and Searcher*, Henry A. Hunt

*Tide Waiter and Boatman*, William Paramor.
CREEKS: Axmouth and Seaton—*P. C. Officer*, John Needs.

LYNN, (23,191*l.*)

*Collector*, James Turner. *Controller*, James Glasson.
*Clerk*, Francis J. Swatman.
*Ditto, and Searcher*, George F. Swatman.
*Lockers & Weighers*—Joseph M. Bullen. Robert Platten.
*Tide Surveyor*, Edward True.
*Tide Waiters*—Samuel T. Pratt. Edward Peeps. Matthew Suggett.
*Boatmen*—Henry White. William Woolsey.
CREEK: Heacham—*P. C, Officer, &c.*, John G. Burcham.

MALDON, (34*l.*)

*Collector and Landing Surveyor*, Thomas Cumming.
*Controller and Searcher*, George Bruce.
*Tide Waiter & Boatmen*—Charles Eve. James Hewitt.
CREEKS: Burnham—*P. C. Officer*, Nicholas Brooking.
*Tide Waiter*, William Rogers.
Leigh—*Ditto*, James Cockett.
Rochford—*Ditto*, James Richmond.

MANCHESTER (Warehousing Town.) (118,678*l.*)

*Prin. Officer and Landing Surveyor*, Adam C. French.
*Clerks.*—Thomas Price. JohnCunningham.
*Searcher and Clerk*, William B. Court.
*Treasury Extra Clerk*, Joseph G. Royle.
*Lockers & Weighers*, James C. Chappell. Edmund W. Burnett.
*Weigher & Messenger*, Thomas Gourie.

MARYPORT, (8,192*l.*)

*Collector and Landing Surveyor*, Henry Lindsay.
*Controller and Searcher*, George J. Flower.
*Tide Surveyor*, Guthrie Ballingall.
*Tide Waiters & Boatmen*—John Dixon. William A. Bateman. Wm. Scalby.

MILFORD, (2,223*l.*)

*Collector and Jerquer*, Henry Pattison.
*Controller and Landing Surveyor*, Patrick Crolly.
*Clerk*, James S. Byers.
*Tide Surveyor*, Henry Sutherst.
*Tide Waiters & Boatmen.*—Charles Brown. John Berry. James Rogers. George Morgan. George Rees. Thomas Williams. George H. Greenish.
CREEKS: Solva—*P. C. Officer, &c.*, William Jones. Pembroke — *Tide Surveyor, &c.*, John Morgan. Tenby and Saundersfoot — *Ditto*, Lionel P. Barnaschoue.

MONTROSE, (26,343*l.*)

*Collector*, Pattenson Hayton.
*Controller and Landing Surveyor*, James T. Barnard.
*Clerk*, David Scott.
*Locker*, William Rodger.
*Tide Surveyor and Landing Waiter*, Robert Webster.
*Boatmen.*—Peter Matthew, Joseph Matthew.
*Tide Waiters & Boatmen.*—George W. Matthew. John Reid.
CREEK: Johnshaven—*P. C. Officer*, Robert Porter.

NEWCASTLE, (342,589*l.*)

*Collector and Warehousekeeper*—Joseph Baldwin.

*Controller and Jerquer*—Alexander R. Macleay.

*Clerks.* — William Whitney. John Young. Cuthbert Carr. Thomas Graham. Michael A. Shield. Edward Story. John Bruce. Frederick Brandling. J. C. Preston. Thomas Doubleday. Joseph Young. John B. Bates. Robert T. Watson. Robert B. Brown. William Bell. George Charlton.

*Housekeeper and Messenger*—Thomas Walton.

*Landing Surveyor*—Thomas Guy.

*Searchers.*—John R. R. Rayner Edward J. Wilson. Duncan L. McAllum. Robert Leitch. Ralph S. Bell. Edward C. Saunders. John Dees. Robert Jackson.

*Superintending Locker*—Robert Campbell.

*Lockers.*—William Manby. Roger Dodds. William S. Wilson. Charles W. Selby. William Bell. Joseph Arkley. William Gilroy. Roger C. Watson. Lionel Winship.

*Weighers.*—Edward Adams. G. A. Penman. Daniel Byrne. Andrew Redden. William Wilkinson. William Guy.

*Tide Surveyors.*—William Kenny. Thomas Hanley. John Ellis.

*Tidewaiters.*—William U. Lawson. John Hood. James Taylor. Charles A. Reed. David Braden. Robert Carr. Nicholas Anderson. Cuthbert T. Heslop. Henry Towell. William Gallon. John Hamilton. Thomas Gilroy. Henry E. Hanley.

*Boatmen.* — Robert Clasper. James Banks. Thomas Catnach. Robert T. Arkley. William Bengall. Henry Evans. John Bailey. Robert Hay.

NEWHAVEN, (7,081*l.*)

*Collector and Jerquer*—Richard C. Hearn.

*Controller and Landing Surveyor*—Robert T. Dolan.

*Clerks.*—Beverley U. Hearn. William Robert Staveley.

*Searchers.*—W. S. Flint. Charles Potter. James Cooke.

*Tide Surveyor*—John Osbon.

*Tide Waiters and Boatmen.*—William Allwork. James Baldwin. Charles Cooke. Frederick Waters. Richard B. Wood. Thomas Bodle. Henry Knight. George H. May. Joseph Robinson. Alfred J. Snellgrove. Joseph Townsend. Frederick Gearing. Thomas Breach.

NEWPORT, (14,163*l.*)

*Collector and Jerquer*—Robert Cullum.

*Controller and Landing Surveyor*—Lance Philipps.

*Clerks.*—Henry J. Cullum. James Bladon.

*Searchers.*—Rowland W. Nicholas. Nicholas Butler.

*Tide Surveyor*—Methusalem Evans.

*Assistant Ditto*—Michael Breen.

*Tidewaiters and Boatmen.*—David Davies. Thomas Boyse. John Frost. Thomas John. John Ray. John P. Mayo. Edward E. Cumming. William Henry Gayton. Charles T. Wood. Richard Trew. Henry Evans.

NEWRY. (34,870*l.*)

*Collector*, Henry Costerton.
*Controller and Landing Surveyor*, John Hughes.
*Clerk*, John N. Fennings.
*Searcher and Tide Surveyor*, George Hopkins.
*Timber Measurer*, James Thompson.
*Tide Surveyor, at* Warren Point, Ebenezer Johns.
*Tidewaiters and Boatmen.*—Francis Short. Oliver McAteer. Isaac Clarke. Henry English. Bernard Keelty. Henry Smith.

PADSTOW. (280*l.*)

*Collector and Landing Surveyor*, John L. Hawken.
*Controller and Searcher*, Samuel Malley.
*Tidewaiters and Boatmen.*—Philip J. Grose. Samuel Arthur.
CREEKS: New Quay—*P. C. Officer*, Henry Hicks. Boscastle—*Ditto*, William Powell.

PENZANCE. (11,711*l.*)

*Collector and Jerquer*, William Henry Holmes.
*Controller and Landing Surveyor*, Joseph Barrett.
*Clerk*, James R. C. Pascoe.
*Searcher and Tide Surveyor*, John C. Millett.
*Tidewaiters and Boatmen.*—Alexander Phillips. William Henry Curnow. William Harvey.
CREEK: St. Michael's Mount—*P. C. O., &c.*, John Grose.

PERTH. (16,902*l.*)

*Collector and Landing Surveyor*, Robert Mostyn.
*Controller and Searcher*, Peter Fawcett.
*Clerk*, William Imrie.
*Tidewaiters, &c.*—James Thompson. Robert Chisholm.
CREEK: Newburgh—*P. C. Officer*, James Marshall.

PETERHEAD. (2,958*l.*)

*Collector, &c.*, William R. Balfour.
*Controller, &c.*, Robert Kennedy.
*Tidewaiters.*—Thomas Hutton. George Gavin. James Loggie.
CREEK: Fraserburgh—*P. C. O.*, George Watt. *Tidewaiter and Boatman*, James Scott.

PLYMOUTH. (159,650*l.*)

*Collector and Warehousekeeper*, John Stewart.
*Controller and Jerquer*, Arthur Stewart.
*Clerks.*—John S. Salmon. William G. Slaughter. Henry Chambers. Lewis Pode. Richard Birdwood. Charles Cuddeford. John Broadhead. Edwin Ralph.
*Landing Surveyor*, George Smith.
*Searchers.*—William B. Ramsay. John H. S. Russell. Alfred H. Kerswell. Charles G. Gibson. Luke Hester. Herbert Kerswell.
*Timber Measurer*, Thomas Flewell.
*Superintendent of Lockers and Weighers*, Edwin Langmead.
*Lockers.*—John Doidge. Joseph S. Williams. Thomas Sargeant. William Trant. George F. Harvey.
*Weighers.*—Charles T. Mitchell. Herbert H. Hester. John Jones. Samuel Barnicott. John B. Hill.

PLYMOUTH, continued:

*Tide Surveyors.*—Christopher Ree. Thomas Landells (*at Millbay*). Edward Field.

*Inspectors of Patrol.*—William Slade. James Cowell. John Pillar.

*Tidewaiters and Patrol.*—G. D. Williams. James Toms. George H. Middleton. Philip J. Axworthy. George E. Poole. Robert Folley. Robert W. Hazeel. Charles J. K. Harrison. Charles Evans. John Battershill. John Heddon. Daniel Slade. George H. Hancock. William Collings. Sampson C. Blackett. John Evans. Richard Lavis.

*Boatmen.*—John Upton. William Joy. Thomas W. Brooks. William Anthony. Daniel H. Crees. John Macey. George Luscombe. John Easton. William Hake. Jacob H. Gibbs. Charles Kirkpatrick. Joseph L. Popham. William F. Owen.

CREEK: Calstock—*P. C. Officer*, George L. Skinner.

## POOLE. (6,272*l.*)

*Collector and Jerquer*, George J. Baumbach.
*Controller and Landing Surveyor*, Hugh M'Gilvray.
*1st Clerk*, Joseph Short.
*2nd Clerk*, Thomas Ridout.
*Searcher*, Richard G. Lane.
*Tide Surveyor*, Andrew Kelly.
*Tidewaiters and Boatmen.*—William Tucker. William Sharp. Henry A. Curtis. Robert Bromby. Thomas Lincoln. Robert Cribb.

## PORT GLASGOW. (25,170*l.*)

*Collector and Jerquer*, Francis Wallace.
*Controller and Landing Surveyor*, James Grieve.
*Clerks.*—James Dunbar. Andrew Neil.
*Searcher*, Charles H. Barton.
*Lockers.*—James Brown. Gavin Adamson.
*Weigher*, Hugh Dickie.
*Tide Surveyor and Landing Waiter*, Robert Welch
*Tidewaiters.*—Alexander Steverson. David Lalta. Thomas Scotland.
*Boatmen.*—James Frazer. Daniel Gibson.

## PORTSMOUTH. (77,029*l.*)

*Collector*, Daniel Colquhoun. *Controller*, William C. Maclean.

*Clerks.*—William G. Maclean. James Scott. Edwin Ayris. William Hayward.

*Landing Surveyor*, Peter Moore.

*Searchers.*—George Rickman. Alfred Cooper. Richard D. Parker.

*Weighers and Lockers.*—Samuel Gamblen. George Mitchell. Wm. T. May. Joseph Pratt.

*Housekeeper and Messenger*, George Smith.

*Tide Surveyors.*—Henry P. Trestrail. Philip Dunn.

*Tidewaiters and Boatmen.*—James Chittenden. Stephen B. Alford. John G. Moth. Edward Carter. John Puttick. William Davis. Henry Downer. Charles Martell. Henry John Hill. Alexander Harding. Henry Yeoman. Walter Perkis. Henry Board. John A. Waterman. Charles Smith. James H. Stevens. George Newton. Henry D. Palmer. John S. Sheen. George Chamberlain.

CREEKS: Fareham—*P. C. Officer*, John Smith. Emsworth—*Ditto* Robert G. Todhunter.

*Superintendent of Quarantine*, W. Jephson.

PRESTON. (72,500*l.*)

*Collector and Jerquer*, Thomas Underwood.
*Controller and Landing Surveyor*, Samuel Christopherson.
*Clerk*, Richard A. Crombleholme.
*Searcher*, James Bertram.
*Tidewaiters and Boatmen.*—Francis Smith. John Walton.
CREEKS: Hesketh Bank—*P. C. Officer*, Francis Samons. Lytham—*Ditto, and Tide Surveyor*, William Hind. *Tidewaiters and Boatmen*, William Barton. Solomon Butcher.

RAMSEY. (2,236*l.* Half Year only.)

*Collector and Landing Surveyor*, Robert Hicks.
*Controller, Searcher, &c.*, Robert C. Meikle.
*Tidewaiters and Boatmen.*—Thomas Corlett. George S. Farrington. Wm. Quayle.

RAMSGATE. (3,998*l.*)

*Collector and Jerquer*, James H. Blain.
*Controller and Landing Surveyor*, William Petherick.
*Clerk*, Henry E. Strong.
*Searcher and Tide Surveyor*, Frederick O. Williams.
*Tidewaiters and Boatmen.*—Young R. Goldsack. John Langley. Henry Wilmot. John Smith. William R. Honnor. George S. Catt. Thomas Stead.
CREEKS: Margate—*P. C. Officer, &c.*, Thomas S. Stribley. Sandwich *Ditto and Landing Waiter*, Thomas G. Cole.

ROCHESTER. (13,059*l.*)

*Collector*, William Redpath. *Controller*, David Gay.
*Clerk*, Thomas Davis.
*Tide Surveyor*, Alexander McMillan.
*Looker and Messenger*, Henry Rimington
*Tidewaiters and Boatmen.*—Alexander Cleghorn. Samuel Dove. George C Tapps. Henry H. Woodford. William R. Wells. Thomas J. Cork. Edward Sargeant. Alfred Bell. John McGowen, junior.
CREEKS: Sheerness—*P. C. Officer*, Leigh Hooper. Maidstone—*Ditto*, John Piper. Stangate Creek—*Superintendent of Quarantine*, Commander T. Woods, R.N.

ROSS. (22,232*l.*)

*Collector and Jerquer*, John Hardie.
*Controller, Landing Surveyor, &c.*, H. J. McCracken.
*Clerk and Searcher*, William Commins.
*Lockers, Weighers, &c.*, John Sabourine. William Dobbyn. William Dealy. Edward Frizell.

RYE. (1,724*l.*)

*Collector and Jerquer*, William A. Gent.
*Controller, Landing Surveyor, &c.*, Francis L. Shaw.
*Clerk*, Amos Easton.
*Tidewaiters and Boatmen.*—Thomas Playford. William Austin.
*Watchman and Messenger*, William Weekes.
CREEK: Hastings—*P. C. Officer*, Charles Fraser.

SCARBOROUGH. (3,384*l.*)

*Collector and Landing Surveyor*, John P. Hayton.
*Controller and Searcher*, William Devall.
*Tidewaiters and Boatmen.*—Edmund Percy. Coultas Harrison.

SCILLY. (329*l.*)

*Collector and Landing Surveyor*, Andrew Richardson.
*Controller and Searcher*, Richard S. Quill.
*Tidewaiter and Boatman*, John Freeman.

SHIELDS. (90,504*l.*)

*Collector*, Robert S. Kilgour. *Controller*, James Irwin.
*Clerks.*—Stephen Rogers. Oswald Detchon. William C. Turnbull. G. A. Bethell. George Rennison.
*Searchers.*—William Sumpter. John J. Moutray. Isaac Peart.
*Tide Surveyors.*—Samuel Keys William M. Smythe. William Sawyers.
*Assistant Ditto.*—Joseph Davison. John Robinson.
*Lockers.*—Colin Campbell. Edward Shepherd. John J. Smith. William Wilkinson.
*Housekeeper and Messenger*, Josiah Stonier.
*Tidewaiters.*—Angus McDonald. Joseph Windas. James D. Maxwell. George P. Christie. Joseph Doyle. John Baird. William Robson. Joseph Taylor, Robert Shelton. Robert Henderson. Andrew Robson. John A. Smythe. James S. Robson. Thomas Patterson. John Rodgerson.
*Boatmen.*—James Brown. James S. Bell. Benjamin Banks. John Richardson. Joseph Rodgerson. John Pickney. William M. Clarke. Arthur Elliott. Thomas Hall. William Sinclair. John Tullock. John R. Dunn. Thomas Detchon. Matthew Knott.
CREEKS: South Shields—*Principal Officer, &c.*, Jeremiah C. Johnstone. Amble and Warkworth—*P. C. Officer*, William Arkless. Blyth—*Ditto*, William Rees. *Tidewaiter and Boatman*, Thomas Archbold.

SHOREHAM. (9,355*l.*)

*Collector*, Charles S. Saunders. *Controller*, William H. Lloyd.
*Clerks.*—David Pilmore. Walter Carter.
*Tide Surveyor and Coastwaiter*, James Rees.
*Locker*, James Beach.
*Weighers.*—Charles L. Butler. Edmund English.
*Tidewaiters and Boatmen.*—William Lashmar. William Waterman. George W. Overy. William Thomas. Alfred Billinghurst Robert M. Fieldgate.

SKIBBEREEN. (2,214*l.*)

*Collector and Landing Surveyor*, Robert Scott.
*Controller and Tide Surveyor*, Edward J. Doherty.
CREEK: Beerhaven—*P. C. Officer*, Patrick Daly.

SLIGO. (21,157*l.*)

*Collector and Jerquer*, Owen Wynne.
*Controller and Landing Surveyor*, Daniel Dudgeon.
*Clerk*, Hugh G. O'Beirne.
*Clerk and Searcher*, Joseph Grafton.
*Gatekeeper, Messenger, &c.*, Thomas E. Fawcett.
*Tide Surveyor*, Samuel Henderson.
*Tidewaiters and Boatmen.*—Gregory Brennan. Michael Caffey. George Clancy. John Kerins.
CREEKS: Donegal — *P. C. Officer*, William Gray. Ballyshannon—*Sub-Collector*, William Allingham.

## SOUTHAMPTON. (80,510*l.*)

*Collector and Warehousekeeper*, William H. Buckle.

*Controller and Jerquer*, Daniel B. Preston.

*Clerks.*—John Graves. George Dymott. John Balmain. John F. Stephens. John Lisle. Bryan Mackay. George D. Allen. Chas. F. Williams. Henry Durkin. John T. Tucker. Francis G. D. Cooper. Samuel Lorden. Josiah Foot. Arthur C. Hoare.

*Messengers.*—James Foot. John R. Hunt.

*Landing Surveyors.*—Polling Smithett. Richard Henry Minns.

*Searchers.*—Chas. J. Clarke. Henry W. Miall. Henry G. Sellwood. Joseph F. Parker. George Brown. William Walker. George Batten. Edward Sharp. Joseph Dawes. Thomas W. Phillips. Richard Blanchard. Joseph E. Davey. George Harrison.

*Chief Tide Surveyor and Inspector of the Water Guard*, Thomas Obree.

*Superintending Locker*, John Goodden.

*Lockers.*—John Johnson. William Mold. George Green. John Huntley. Charles Dyer. W. T. A. Lacey. Henry Corke. Robert Tuzzard.

*Weighers.*—William Gosling. Henry Mitchell. Henry White. William Moore. Frederick Osman. Frederick Young. John Yeoman. Ernest A. Lyle. William Bridger. George Odell. James Bickers. John Johnson. Robert Head. John Atherton.

*Tide Surveyors.*—James W. Witt. Hugh Williamson. Charles Taylor. William Forrester.

*Inspectors of Patrol.*—William Gough. Edwin Page. Richard P. Spurrier.

*Tidewaiters.*—Charles Wilton. Joseph Hill. Richard Taylor. Joseph Jeffress. John S. Watts. Lewis Jukes. Henry Shepherd. William Bevis. Alfred Burnett. Thomas Taylor. Frederick Cosens. William Simmons. Andrew Turnbull. Frederick Page. William J. Bone. Henry Toby. Alfred Reed. John West. Henry Tune. James Mitchell. Henry Batchelor. Frederick Sturdy. Ephraim Booth. Henry Howell. Frederick Dowling. Frederick Hawkesworth.

*Boatmen.*—William Ward. William Wheeler. Charles Forder. Egbert Wild. William Tune. William Staveley. William G. John. George Scott. Samuel Rymer. Joseph White. Charles Young. John Turnbull. Charles Collis. George Martell. William M. Dawkins. John W. Hill.

CREEK: Lymington—*P. C. Officer*, William Hinks.

## ST. IVES. (2,285*l.*)

*Collector and Principal Out-door Officer*, Thomas Love.

*Assistant Tide Surveyor*, James H. Redfern.

*Tidewaiter and Boatman*, Thomas Johns.

CREEKS: Portreath—*P. C. Officer*, Edwin K. Faull. Hayle—*Ditto and Landing Waiter*, Wm. H. Holmes.

## STOCKTON. (88,944*l.*)

*Collector and Jerquer*, John Shelly.

*Controller and Landing Surveyor*, William Foggo.

*Clerks.*—William E. Haill. Wm. L. Bass. Robert C. Weatherill. John Mearns.

*Searchers.*—Christopher Hodgson. James Nicol. Silvester S. Stuart.

*Lockers.*—Thomas Mawlam. Francis McShea.

*Weigher*, Isaac Briggs.

*Tidewaiters.*—William Strugnell. John Trenholm. John Gowland. Chas. Ord. W. W. Gingell. John A. Richardson. Richard Jarvis. John Spencer. William M. Farndale. Robert Wilson. William Swalwell. Thomas Weastell. Thomas Bell.

CREEKS: Cleveland Point—*Tide Surveyor*, Valentine Baker. Middlesboro'. *P. C. Officer, &c.*, Thomas Nichol.

## STORNOWAY. (71*l.*)

*Collector and Landing Surveyor*, Michael B. Pithie.
*Controller and Searcher*, William Gunn.
*Tidewaiter*, Roderick Mackenzie.
*Boatman*, James Beaton.

## STRANGFORD. (70*l.*)

*Collector and Principal Out-door Officer*, Charles Costello.
*Tidewaiter and Boatman*, James Murphy.
CREEK: Quoile and Killeleagh—*P. C. Officer*, (*Vacant.*)

## STRANRAER. (96*l.*)

*Collector and Principal Out-door Officer*, Henry J. Skene.
CREEKS: Drumore and Port Nessock—*Coastwr.*, William R. Dockrall.

## SUNDERLAND. (112,340*l.*)

*Collector*, William Wilcox. *Controller*, James Bull.
*Clerks.*—William Robinson. Thomas M. Mitchell. James Goble. Wm. E. Wilcox. Robert O. Swan.
*Landing Surveyor*, Richard Sell.
*Searchers.*—Joseph H. Kirk. Francis J. Cackett. Francis F. Yeatman. Daniel Penny. Donald Ross.
*Lockers.*—William Dixon. George S. Thurlbeck. George Baglee. John Gill. Thomas Douglas.
*Doorkeeper and Messenger*, Francis Palliser.
*Tide Surveyors.*—Robert Pope. John Wray. Robert T. Williamson. William P. Skinner. James Mason.
*Assistant Tide Surveyor*, John Nance.
*Tidewaiters.*—Thomas W. Barnes. Robert Davison. James Wandless. John S. Dunn. John Feetham. Thomas E. Newby. William S. Atkinson. Robert C. Robinson. John Sheridan. Peter Baglee. Frederick N. Lewis. Edward Sedgwick. Thomas John Ridley. William Newton. J. G. Vaux. Francis H. Marshall.
*Boatmen.*—Thomas Wills. William Roberts. John Raine. John Gordon. George Johnson. John R. Tomlinson. John Dove. Charles Carr. George Trewhitt. John H. Davison. Enos Henderson.
SUBPORT: Seaham—*Sub-Collector, &c.*, John Graham. *Sub-Controller, &c.*, Henry Atkey. *Boatmen.*—James E. Woodgate. Michael Hobson.

## SWANSEA. (9,833*l.*)

*Collector and Jerquer*, Edward Waters.
*Controller and Landing Surveyor*, Frederick Pittman.
*Clerks.*—William R. Gronow. Charles E. Waters.
*Searchers.*—William J. Turner. Frederick Packett.
*Tide Surveyor*, William Fraser.
*Assistant ditto*, James Hale.
*Tidewaiters and Boatmen.*—George George. George Cheshire. William Garde. Daniel Jones. Edward Jenkins. John Williams. H. Newbury. Charles Rogers. William Jones. David Davies. Thomas Jones. Thomas Shepherd. John Garde.
CREEKS: Porth Cawl—*P. C. Officer*, Silvanus Bevan. Port Talbot—*Ditto*, William Loveluck. *Tidewaiter and Boatman*, George Bidder. Neath—*P. C. O.*, William L. M. Humphreys. *Tidewaiters and Boatmen.*—John Davies. Edward Humphries.

## TEIGNMOUTH. (699*l.*)

*Collector and Landing Surveyor*, Lawrence M. Maxton.
*Controller and Searcher*, Thomas J. Freeman.
*Lockers.*—Robert Titherley. William Taylor.
CREEK: Torquay—*P. C. Officer*, Colin McNab. *Tidewaiters and Boatmen.* John B. Finch. Alfred Tucker.

## TRALEE. (10,189*l.*)

*Collector and Landing Surveyor*, Gerald Connolly.
*Controller and Searcher*, Duncan McArthur.
*Clerk. &c.*, Francis Phelan.
*Tidewaiters and Boatmen.*—Richard S. Boles. James O'Connor. Henry Coyle.

## TRURO. (17,873*l.*)

*Collector and Jerquer*, Thomas Ferris.
*Controller and Landing Surveyor*, Matthew Patterson.
*Clerk and Searcher*, Richard Minors.
*Tidewaiter and Boatman*, Joseph A. Pearce.
CREEKS: Point—*P. C. Officer &c.*, James Scotland. *Tidewaiter and Boatman*, William McAdam. Malpas and Woodberry—*P. C. O.*, Edmund Randall. *Tidewaiter and Boatman*, James Blacker.

## WATERFORD. (97,482*l.*)

*Collector*, John N. Beaumont.
*Controller and Landing Surveyor*, Thomas S. Miller.
*Clerks.*—Joseph Fanning. William Dobbyn. John Lambert. Pierce Murphy.
*Messenger*, William Bennett.
*Searchers.*—William M. Alcock. Samuel Ellis.
*Lockers.*—William Budd. Richard Budd. Edward Aylward.
*Tide Surveyors.*—Andrew Burnett. James Sharp.
*Boatmen.*—James Shanahan. James Foley. Peter Costelloe.
*Tidewaiters.*—John Burgess. Stephen McDonald. Thomas Waters. John Pittman. Hugh J. Treacy. Michael Curtin. James H. Edwards. John Flaherty.
*Boatmen* (at Passage).—James Hearne. John Grant. Thomas Martin. James Martin. Patrick Coffey.
CREEK: Dungarvan—*P. C. Officer*, &c., William Nagle.

## WELLS. (193*l.*)

*Collector and Landing Surveyor, &c.*, Charles E. Bull.
*Tidewaiter and Boatman*, John Ramm.
CREEK: Blakeney and Clay—*P. C. Officer, &c.*, John Brown.

## WESTPORT. (6,062*l.*)

*Collector and Landing Surveyor*, John Reilly.
*Controller and Tide Surveyor*, John H. Davidson.
*Clerk*, John Rubie. *Locker*, John McGuire.
*Tidewaiters and Boatmen.*—John McNamee. Patrick Downes.

WEXFORD. (19,352*l.*)

*Collector and Jerquer*, William Coghlan.
*Controller and Landing Surveyor*, George W. Hughes.
*Clerk*, James Doyle.
*Searcher and Tide Surveyor*, Jasper W. Walsh.
*Lockers and Tidewaiters.*—James Magee. Patrick Lambert.
*Tide Surveyor* at Rosslare, Matthew Carr.
*Tidewaiters and Boatmen.*—Robert Bell. Marcus Boyle. John Carr. Abraham Goodall. Martin White. Richard Ennis.

WEYMOUTH. (13,722*l.*)

*Collector and Jerquer*, Robert D. Clague.
*Controller and Landing Surveyor*, George Reynolds.
1st *Clerk*, Charles Jackson.
2nd *Clerk*, George Reynolds.
*Searcher*, Charles Thomas.
*Tide Surveyor*, Robert W. Shorman.
*Tidewaiters and Boatmen.*—William Burt. William Vine. John Winter. Joseph Tewkesbury. Edmund L. Shean.

WHITBY. (8,156*l.*)

*Collector and Landing Surveyor*, Peter G. Coble.
*Controller and Searcher*, John Hatt.
*Tidewaiters and Boatmen.*—Thomas Procter. John Howgegs.

WHITEHAVEN. (75,900*l.*)

*Collector*, John Carlile. *Controller*, William Tickner.
*Clerks.*—Robinson Simpson. Thomas Hudson. Joseph Hayton.
*Searchers.*—William Marshall. William Sisson.
*Tide Surveyor*, John Davids.
*Weighers.*—William Barnes. Thomas Nicholson. John Faircliff.
*Tidewaiters and Boatmen.*—John Glaister. John Taggart. Isaac Williamson. Joseph Ritson. John Johnston. Jackson Hartness.

WICK. (1,172*l.*)

*Collector and Landing Surveyor*, Richard Boyd.
*Controller and Searcher*, Charles Peach.
*Tidewaiters.*—William W. Calcot. John Mowatt. Donald Craig. George Macadie.
CREEKS: Scrabster—*P. C. Officer*, George S. Dunbar. *Tidewaiter and Boatman*, Sinclair Manson. Little Ferry—*P. C. Officer*, James Waters

WIGTOWN. (37*l.*)

*Collector and Landing Surveyor*, John Simson.
*Controller and Searcher*, Henry Blake.
*Tidewaiter*, Thomas Carnochan.
CREEKS: Creetown—*P. C. Officer*, Alexander M'Arthur. Garliestown—*Ditto*, Charles Taylor. Port William—*Ditto*, Ponton S. Innes. Isle of Whithorn—*Ditto*, William Alexander. Gatehouse—*Ditto*, Hugh Milligan.

WISBEACH. (5,574*l.*)

*Collector and Landing Surveyor*, William Upward.
*Controller and Searcher*, Nathan Hammond.
*Locker*, Charles Image.
*Tidewaiters and Boatmen*, William Farrow. John Claxton.
CREEK: Sutton Wash—*P. C. Officer and Tide Surveyor*, Robt. Flanders.

## WOODBRIDGE. (1,281*l.*)

*Collector and Landing Surveyor*, Thomas M. Johnstone
*Controller and Searcher*, Robert H. D. Mahon.

CREEKS: Aldboro' — *P. C. Officer*, John Morrow. Orford — *Ditto*, Edward Hunt.

## WORKINGTON. (2,257*l.*)

*Collector and Landing Surveyor*, Robert V. Innes.
*Controller and Tide Surveyor*, John Gatherer.
*Tidewaiters and Boatmen.*—John Matthews. James Cunningham.

CREEK: Harrington—*P. C. O. and Tide Surveyor.* Samuel Sandys Briggs.

## YARMOUTH. (33,474*l.*)

*Collector*, John Richardson.
*Controller and Landing Surveyor*, Thomas Avery.
*Clerk*, George W. Carr.
*Searchers.*—Benjamin W. Costerton. James Cobb.
*Tide Surveyors.*—William Bardo. Robert W. Grudgefield.
*Locker.*—Robert V. Layton.
*Tidewaiters.*—Robert Barnes. Charles H. Larlham. George Sayer. Wm. Ellett. Samuel Meade. Frederick G. Child. Robert R. Morley. James C. Holmes. Francis R. Brown. Thomas Linder. Isaac Blyth. William S. Hoggett.

# INDEX

## TO THE NAMES OF THE OFFICERS AND CLERKS OF HER MAJESTY'S CUSTOMS IN THE UNITED KINGDOM,

*Distinguishing the Port to which each Person is attached.*

Corrected to the 15th October, 1856.

NOTE.—The Officers and Clerks stationed at Sub-ports and Creeks, have against their names, the Port to which such Sub-ports and Creeks are tributary, so that, by referring to the alphabetical arrangement of Ports in the preceding List, the particular station of each person can readily be known.


Abbott, T. London
Abbott, W. T. ditto
Abbott, J. Cork
Abbot, J. Liverpool
Abercrombie, T. ditto
Abey, T. Hull
Abraham J. London
Adam, R. Arbroath
Adams, H. London
Adams, L. ditto
Adams. C. S. Dublin
Adams, J. Grimsby
Adams, A. Dundee
Adams, B. Cork
Adams. E. Newcastle
Adamson, J. London
Adamson, J. Glasgow
Adamson, G. Pt. Glasg.
Adley, J. Ipswich
Agar, J. J. London
Ainsworth, W. Fleetwood
Akitt, J. Hull
Alcock, W. M. Waterfd.
Aldersly, P. J. Bristol
Alderson, J. Liverpool
Alderman, J. H. London
Aldcroft, T. Exeter
Aldred, S. London
Alec, T. W. Bristol
Alexander, D. Liverpool
Alexander, J. ditto
Alexander, J. B'rrwness
Alexander, J C. Dougls.
Alexander, W. Wigton.
Alfrey, S. London
Alford, J. B. London
Alford, J. ditto
Alford, S. B. Portsmoth
Allan, W. L. London
Allan, J. ditto
Allan, R. ditto
Allan, J. Glasgow
Allan, J. ditto
Allan, W. Leith
Allaway, F. Bristol
Allen, J. London
Allen, W. London
Allen, J. D. Southmptn.
Allerton, R. London
Alley, J. ditto
Allison, G. ditto
Allingham, W. Sligo
Allt, C. E. London
Allwork, W. Newhaven
Allridge, T. London
Altridge, T. ditto
Amies, J. T. ditto
Anderson, A. London
Anderson, P. ditto
Anderson, G.H. Dougl's.
Anderson, C. Liverpool
Anderson, J. Leith
Anderson, A ditto
Anderson. N. Newcastle
Anderson, G.J.R. Fowey
Anderson. A. G. Glasgw.
Anderson, A ditto
Andrew, J. T. London
Andrew. W. ditto
Andrews, W. Folkstone
Andrews, W. M. Livrpl.
Andrews, J. Bristol
Andrew, J. Kirkaldy
Anderson, A. London
Angelo, A. M. ditto
Angus, T. ditto
Ansell, J. T. Alloa
Anthony, K. London
Anthony, C. ditto
Anthony, W. Plymouth
Appelbee, B. Cork
Apperson, A. R. Lvrpl.
Appleby, R. C. Hull
Appleby, S. Lancaster
Applegate, J. F. London
Archbold, T. Shields
Archbold, S. Dublin
Archer, G. S. London
Archer, W. Douglas
Archer, T. C. Liverpool
Archer, P. Leith
Arden, C. W. Hull
Argent, W. Cardiff
Arkle, J. W. Liverpool
Arkless, W. Shields
Arkless, A. G. London
Arkley, A. Greenock
Arkley, J. Newcastle
Arkley, R. T. ditto
Arledge, B. T. London
Armour J. Liverpool
Armstrong, G.H. London
Armstrong, S. ditto
Armstrong, J. ditto
Armstrong, E. J. ditto

Armstrong, J. Liverpool
Arnaud, E. London
Arnaud, J. M. ditto
Arnold, P. Liverpool
Arthur, J. Kirkaldy
Arthur, S. Padstow
Ashbury, J.R. Liverpool
Ashley, J. London
Ashmead, W. H. ditto
Ashton, J. M. Liverpool
Ashton, C. ditto
Ashton, J. ditto
Askew, T. H. London
Askew, W. Liverpool
Askew, W. Gainsboro'
Aspinall, J. Liverpool
Aston, S. ditto
Atherton, J. Southmptn
Atkey, H Sunderland
Atkin, J. Liverpool
Atkins, R. ditto
Atkins. R. Cork
Atkins, W. A. London
Atkins, W. ditto
Atkins, J. R. Dublin
Atkins, W. ditto
Atkins, J. London
Atkinson, S. ditto
Atkinson, J. ditto
Atkinson, J. ditto
Atkinson, J. B. ditto
Atkinson, J. Liverpool
Atkinson, W. S. Sunder.
Atkinson, E. Goole
Atten, G. London
Attwood, W. ditto
Atwood, J. ditto
Auckland, T. ditto
Austin, J. I. ditto
Austen, R. F. ditto
Austin, W. Rye
Avery, T. Yarmouth
Axworthy, P. J. Plym.
Aylmore, W. Arundel
Aylward, T. Liverpool
Aylward. E. Waterford
Aylwood, S. Liverpool
Ayris, E. Portsmouth

Baber, S. H. Bristol
Backhouse. W. Hull
Badcocke, C. A. London
Baggaridge, W. Bristol
Baglee, G. Sunderland
Baglee, P. ditto
Baigent, W. H. London
Bailey, J. T. ditto
Bailey, T. Folkstone
Bailey, R. ditto
Bailey, J. Newcastle
Baillie J. London
Baines, W. Liverpool
Baines, T Folkstone
Bain, T. Leith
Bain J. Glasgow
Baird, J. Shields
Baird, J Londonderry
T. W. Leith

Baird, W. Liverpool
Baker, W. W. London
Baker, W. H. ditto
Baker, H. ditto
Baker, T. ditto
Baker, W. L. Ipswich
Baker, H. Liverpool
Baker, V. Stockton
Baker, L. W. Montrose
Balding, A. Hull
Ball, C. London
Ball, F. ditto
Ball, T. ditto
Ball, R Bridgwater
Ballantyne, J. Glasgow
Balmain, J. South'mptn
Ballingall G. Maryport
Baldwin, J. London
Baldwin, J. Newcastle
Baldwin, J. Newhaven
Balfour W. R. Peterhd.
Baldock, J. London
Bamber, P. Glasgow
Bannocks, W Gloster
Banks, B. Shields
Banks, F. London
Banks, T. Liverpool
Banks, J. Newcastle
Barber, W. London
Barber, J. ditto
Barbour, E. Greenock
Barclay, W. London
Barclay, J B. ditto
Bardo, W. Yarmouth
Bardo, J. W. Liverpool
Barford, W. ditto
Barker, R. London
Barker, R. L. ditto
Barker, J. Berwick
Barker, R. E. Bristol
Bark. W. S. Glasgow
Barlow, K. P. London
Barnard, W. ditto
Barnard, J. T. Montrose
Barnaschone, L.P. Milfrd
Barnes, W. Whitehaven
Barnes, T. W. Sunderl.
Barnes, J. Carlisle
Barnes, R. Yarmouth
Barnes, W. London
Barnes, C. S. ditto
Barnes, G ditto
Barnes, S. ditto
Barnes, T. W. Sunderland
Barnes, H. ditto
Barnes, J. Liverpool
Barnett, J. London
Barnfield. H. ditto
Barnicoat, T. O. Carlisle
Barnicott, S. Plymouth
Barrett, H. Belfast
Barrett, J. ditto
Barrett, G. London
Barrett, J. Penzance
Barron M. London
Barrow, T. Liverpool
Barry, D. Cork
Barry, S. ditto

Barry, G. F Dublin
Barry, P. Liverpool
Barry, G. W. ditto
Barry, M. London
Bartholomew, W H. do.
Bartle, W. B. Hull
Bartlett, R. S. London
Barton, R. G. London
Barton, W. Preston
Barton, C. H. Port Glsg.
Barton, G. Berwick
Barton, J. T. Liverpool
Barton, J. ditto
Barwick, G. Cork
Bass, W. L. Stockton
Bass, G. E. B. London
Bassett, E. H. London
Bassett, S. ditto
Batchelor, H. Southampt
Bate. J. W. London
Bates, J. N. Grimsby
Bates, J. F. London
Bates, R ditto
Bates, J B. Newcastle
Bateman, W. A. Marypt
Bath, R. G. London
Bathurst, J. ditto
Batten. J. ditto
Batten, G. Southampts.
Battershill, J. Plymouth
Baumbach, G. J. Poole
Bavin, C. W. ditto
Baxendale. T. Liverpl.
Baxter, J. Hull
Baxter, J. Liverpool
Bayliffe, J. London
Baylis, A. K. ditto
Bazell, E. ditto
Beach, W. H. London
beach, J. Shoreham
Beak, G. Cardiff
Beale, D. Liverpool
Beale, J. London
Bean, E. Liverpool
Bean, W. ditto
Bean, T Bristol
Bean, W. F. Hull
Bean, J. M. ditto
Bear. G. Greenock
Beard, T. Gloster
Beard, J. London
Beattie, J. Leith
Beaton, J. Stornoway
Beatton, D London
Beaumont, E. ditto
Beaumont, C. ditto
Beaumont, J N. Wtrfd.
Beaver, C. G. ditto
Beck, R. London
Beck, G. Dover
Bee, J. Gloster
Bedford, N. P. Bristol
Beedell, E. London
Beedell, J. ditto
Beedie, G. K. ditto
Beedie, R. Liverpool
Beer. T. M. London
Beech, W. H. ditto

Beeton, W. London
Beesley, G. Liverpool
Beirne, J. London
Begg, W. Liverpool
Belither, S. London
Bell, E. ditto
Bellerby J. ditto
Bell, W. Newcastle
Bell, R. S. ditto
Bell, W. ditto
Bell, G. Liverpool
Bell, J. ditto
Bell, W. Belfast
Bell, W. Douglas
Bell, R. Wexford
Bell, A. Rochester
Bell, J. S. Shields
Bell, T. Stockton
Bell, H. Hartlepool
Bell, F. W. Hull
Bell, G. ditto
Bell, D. Dundee
Bell, W. ditto
Bell, W. S. Goole
Bellamy W. Greenock
Belt, J. Hull
Belt, H. ditto
Bengall, W. Newcastle
Benham, J. London
Benham, G. ditto
Benson, W. ditto
Benson, J. A. Liverpool
Bean, J. Glasgow
Bennett, H. London
Bennett, J. Liverpool
Bennett, T. ditto
Bennett, W. Waterford
Bennett, C. Exeter
Benson, J. A. Liverpool
Bentley, W. H. London
Bentley, J.A. Liverpool
Bentley, B. ditto
Beresford, J. G. Dover
Bergin, P. London
Bernard, C. London
Bernard, E. ditto
Bernard, H. P. ditto
Berry, W. Liverpool
Berry, J. Milford
Bertram, J. Preston
Berwick, W London
Bethell, G. A. Shields
Betts, C. H. London
Bevan, S. Swansea
Bevan, W. London
Beverley, P. ditto
Beverley, R. Sen., ditto
Beverley, R. Jun. ditto
Bevis, W. Southampton
Beveridge, M. Kirkaldy
Bezer G. London
Bezer, H. ditto
Bezer, W. J. ditto
Bezer, J. C. Liverpool
Bibby, T. Liverpool
Bick, L. Gloster
Bickers, J. Southampton
Bidder, G. Swansea
Biddick, W. London
Biggins, T. Liverpool
Billings, J. ditto
Billing, J. ditto
Billinghurst, A. Shoreham
Bindley, W. London
Bines, J. T. ditto
Bingham, W. ditto
Binning. C. ditto
Bird, T. ditto
Bird, E. Ipswich
Bird, W. H. London
Birdwood, R. Plymouth
Birmingham, J. Cork
Bishop, J. Fowey
Black, A. London
Black, W. ditto
Black, J. Leith
Blacker, L. London
Blacker, J. Truro
Blackett, C. R. London
Blackett, S. C. Plymouth
Blackhouse, W. Hull
Blackledge, T. Liverpl.
Blackwall, A. Greenock
Bladon, J. Newport
Blagden, J. Bridport
Blaikie, T. Liverpool
Blain, J. H. Ramsgate
Blair. J. Glasgow
Blair, J. Greenock
Blake, H. Wigtown
Blake, J. C. London
Blake, J. ditto
Blake, T. A. ditto
Blake, F. C. ditto
Blake, H. ditto
Blakey, T. Liverpool
Blakey, W. Hull
Blakeman, M. London
Blakesly, R. ditto
Blakston, J. ditto
Blanchard. R. Southampt.
Bland, J. Hartlepool
Blease, T. S. Liverpool
Blenderheath, J. T. ditto
Bliss, W. ditto
Blondell, G. London
Blood, H. ditto
Bloomfield, R. ditto
Bloom, J. ditto
Bloom, F. Liverpool
Bloom, W. Hull
Bloor, G. Liverpool
Blow, R. Grimsby
Blyth, T. Liverpool
Blyth, I. Yarmouth
Blyth, J. London
Blyth, R. Leith
Blythe, J. London
Board, H. Portsmouth
Boag, J. Borrowstoness
Bobbit. R. Cork
Boddington, T.Y. Lond.
Boddy, J. London
Boddy, H ditto
Bodham, W. T. Grimsby
Bodle, W. London
Bodle, T. Newhaven
Boland, P. Limerick
Boland, D. Liverpool
Bold, J. Banff
Boles, R. S. Tralee
Bolshaw, J. Liverpool
Bolton, W. Dublin
Bomford, H Liverpool
Bond, T. London
Bond, S.J. ditto
Bond, B. ditto
Bone, W. J. Southampt.
Bonner, J. Liverpool
Bontoft, R. Hull
Boon, A. B. Leith
Booth, B. Liverpool
Booth, J. ditto
Booth, E. Southampton
Booth, A. London
Boswell. P. Bridgwater
Bossinie, W. Folkstone
Boswell, T. B'water
Bott, P. R. London
Botterell, W. London
Bottrell, W. ditto
Bourlier, J. E. ditto
Bourne, S. ditto
Bovey, G. P. ditto
Boucher, F T. Alloa
Bouckles, T. Greenock
Bowden, T. London
Bowden. J. ditto
Bowden, R. Dublin
Bower, T. London
Bowler, W. Liverpool
Bowers, G. ditto
Bowley, R. B. London
Bowness, J. ditto
Boyce, T. ditto
Boyce, J. Dover
Boyd, W. Dundee
Boyd, A. Dublin
Boyd, E. London
Boyd, R. Wick
Boyes, T. London
Boyes, W. O. ditto
Boyes, J. ditto
Boyle, W. Wexford
Boyne, T. London
Boyse, T. Newport
Brabazon, G. M. London
Brache, J. H. Guernsey
Braden, D. Newcastle
Bradford, J. London
Bradshaw, N. B. J. do.
Bradshaw, M. ditto
Bradshaw, J. ditto
Braillard, J. ditto
Braham, S. Limerick
Bralton, T. Glasgow
Bramall, W. F London
Branagan, C. Hartlepool
Brand, C. H. Bristol
Brandling, F. Newcastle
Brassey, W. H. L'pool.
Bray, A. C. London
Bray, P. Limerick
Braybrook, H. L'pool

Breach, T. Newcastle
Breckles, J. Liverpool
Breedon, R. ditto
Brees, M. Newport
Brenner, D. Aberdeen
Brenner, W. London
Brenner, J. ditto
Brenan, T. ditto
Brenan, M. ditto
Brenchley, C. F. ditto
Brennan, W. ditto
Brennan, G. Sligo
Brennan, D. Liverpool
Brennan, P. ditto
Brent, F. Folkstone
Brent, S. London
Brereton, G. Dublin
Brereton, D. Liverpool
Brett, S. Jersey
Brewer, J. Bristol
Brewer, S. J. London
Brewer, C. Hull
Brewer, H. Exeter
Brewer, C. A. ditto
Brice, R. F. Guernsey
Brice, F. ditto
Brick, W. Liverpool
Bride, P. Cork
Bride, T. ditto
Bridger, W. Southamp.
Bridger, H. London
Bridges A. Leith
Bridges, J. Ipswich
Brien, J. S. Liverpool
Brigs, H Belfast
Briggs, S. S. Workingt.
Briggs, I. Stockton
Briggs, J. Grimsby
Brigham, T. Liverpool
Bright, J. Bristol
Bright, H. H. Hartlepool
Bright, J London
Brimyard, J. London
Brindley, W. ditto
Brinsden, F. J. ditto
Briscoe E. Liverpool
Bristow, J. H. ditto
Britland, J. Hull
Britten, J. Liverpool
Britton, J. London
Britton, W. F. C. ditto
Britton, C. T. ditto
Britton, J H. Hartlepl.
Broad, P. London
Broadhead, J. Plymouth
Broadfoot, G. Liverpool
Brockband, T. ditto
Brockman, J. H. London
Broderick P. Belfast
Bromhead, H. B. Bristol
Bromby, R. Poole
Brooks, T Liverpool
Brooking, N. Maldon
Broom H. London
Brook, D. ditto
Brookes, G. F. ditto
Brooks, J. B. ditto
Brooks, G. H. ditto
Brooks, J. Cardiff
Brooks, T. W. Plymouth
Bunter, W. Leith
Brotherton, C. London
Brown, J. Aberdeen
Brown, E. Belfast
Brown, G. N. ditto
Brown, J. Berwick
Brown, M. E. Bristol
Brown, J. Wells
Brown, H. C. London
Brown, W. ditto
Brown, J. ditto
Brown, W. J. ditto
Brown, H. ditto
Brown, D. ditto
Brown, W. G. ditto
Brown, C. ditto
Brown, M. ditto
Browne, C. ditto
Brown, J. Llanelly
Brown C. Milford
Brown, M. Kirkaldy
Brown, E. Leith
Brown, T. Liverpool
Brown, J. ditto
Browne, R. B. Newcastle
Brown, J. Pt. Glasgow
Brown, R. Greenock
Brown, J. Shields
Brown, G Southampton
Brown, A. Guernsey
Brown, H. Glasgow
Brown, J. ditto
Brown, C. C. Gloucester
Brown, W. ditto
Brown, C. ditto
Brown, R. ditto
Brown J. Hull
Brown, F. R. Yarmouth
Browning, J. London
Brownson, T. R. ditto
Bruce, J. Liverpool
Bruce, R. Ipswich
Bruce, J. Newcastle
Bruce, G. Maldon
Bruce, J. K. Glasgow
Brunton, R. ditto
Brunton, H. ditto
Bryan, J Dublin
Bryan, W. L. Belfast
Bryant, F. London
Buchan, J ditto
Buchan, G. Leith
Buchanan, W. ditto
Buchanan, J. Glasgow
Buchanan, C. London
Buckle, W. H. Southmp.
Buckley, J. Liverpool
Buck, T. London
Buck, J. Bristol
Budd, C. P. London
Budd, W. Waterford
Budd, R. ditto
Budds, E B. London
Budds, W. T. Dover
Budd, R. Waterford
Bufield, R. Liverpool
Bull, C. E. Wells
Bull, J. Sunderland
Bullen, J. M. Lynn
Bullen R. Liverpool
Bullock, R. Glasgow
Bumstead, G. London
Bunbury, W. T. London
Bunnett, G. E. ditto
Bunny, J. ditto
Bunting, J. B. ditto
Bunting, T. Liverpool
Burcham, J. B. Lynn
Burcher, W. C. Liverpool
Burcy, C. J. Campbletn.
Burdan, M. London
Burden, W. ditto
Burdon, G. K. ditto
Burgess, B. J. ditto
Burgess, W. ditto
Burgess, A. ditto
Burgess, F. Liverpool
Burgess, W. ditto
Burgess J. Waterford
Burke, W. Liverpool
Burton, H. London
Burley, H. G. ditto
Burnsby, R. ditto
Burnett, A Southampton
Burnett, E. W. Machstr.
Burnett, A. Waterford
Burney, W. H. Hartlpl.
Burr, J. Liverpool
Burns W. J. Liverpool
Burrell, J. E. London
Burret, D. Liverpool
Burridge, C Glasgow
Burridge, S. Dartmouth
Bursey, E. J. Campbelt.
Burt, E. J. London
Burt, J E. ditto
Burt, J. P. ditto
Burt, W. C. Bideford
Burt, W. Weymouth
Burton, H London
Burton, H jun. ditto
Burton, W. ditto
Burton, R. ditto
Busbridge, J. H. London
Bussell, T. A. ditto
Butcher, S. Preston
Butler, J. Liverpool
Butler, G. Hull
Butler, C. L. Shoreham
Butler, N. Newport
Butler, E. London
Butler, J. H. ditto
Butler, G. ditto
Butler, R. Campbeltown
Butler, G. H. London
Butter, J. Limerick
Byers, J. S. Milford
Byles, G. W. London
Byne, O. G. Exeter
Byrne, G. Dublin
Byrne, P. London
Byrne, D. Newcastle
Byrne, M Liverpool
Byrne, J. ditto
Byron, W. Limerick
Bywater, J. London

Cackett, F. J. Sunderld.
Caffry, J. London
Caffey, M. Sligo
Cahill, D. Cork
Cairns, W. London
Calder, D. London
Calder, R. Glasgow
Caldwell, S. London
Caldwell, R. Dublin
Calf, C. London
Callan, P. Belfast
Calcot, W. W. Wick
Callaghan, P. Cork
Callingham, J. Greenck.
Calton, E. Gloster.
Callie, S. Liverpool
Cameron, Æ.M. London
Cameron, A. ditto
Cameron, J. Glasgow
Cameron, R. Inverness
Cameron, D. Bowness
Cameron, C. Liverpool
Cameron, A. Leith
Camley, J. London
Cammack, T. London
Campbell, A. ditto
Campbell, A. ditto
Campbell, A. ditto
Campbell, J. Douglas
Campbell, J. Inverness
Campbell, J. Belfast
Campbell, B. ditto
Campbell, J. ditto
Campbell, D. ditto
Campbell, R. ditto
Campbell, J. Glasgow
Campbell, J. ditto
Campbell, N. ditto
Campbell, W. ditto
Campbell, A. ditto
Campbell, C. Camp'ltwn
Campbell, H. Liverpool
Campbell, J. ditto
Campbell, J. Greenock
Campbell D. Gloster
Campbell, R. Newcastle
Campbell, C. Shields
Canty, M. Cork
Candler, B. Aberystwith
Cann, R. Lowestoft
Cannon, C. F. London
Cantell, H. Liverpool
Capes, C. Grimsby
Carlile, J. Whitehaven
Carmody, J. Limerick
Carnick, J. London
Carlin, P. ditto
Carnie, L. Leith
Carnie, J. Hull
Carnegie, T. B. Cork
Carpenter, A. Dublin
Carpenter, H E. Lvrpl.
Carnochan, T. Wigtown
Carr, H W. C. London
Carr, H. ditto
Carr, J. ditto
Carr, M. Liverpool
Carr, C. ditto
Carr, J. Liverpool
Carr, G. W. Yarmouth
Carr. C. Sunderland
Carr, J. Coleraine
Carr, J. Wexford
Carr, M. ditto
Carr, C. Newcastle
Carr, R. ditto
Carraher H. Liverpool
Carrick, J. London
Carse, T. Leith
Cartwright, C. S. Londn
Cartwright, W. ditto
Cartwright, H. A. ditto
Carter, T. ditto
Carter, T. E. ditto
Carter, E. Portsmouth
Carter, W. Shoreham
Carthy, M. Dublin
Carton, P. London
Carolan, J. W. ditto
Cary, J ditto
Carraway, J. Deal
Carroll, J. London
Carroll. J. Liverpool.
Carroll, D. ditto
Carroll, J. C. Hull
Carroll, T. Douglas
Cash, S. Liverpool
Casbell, G. W. ditto
Casserley, H. London
Cassell, J. Liverpool
Cassell, F. Cork
Cassie, J. Aberdeen
Castle, R. H. B. London
Castleden. M. J. ditto
Catchpole, E. Hull
Catnach, T. Newcastle
Catt, G. S. Ramsgate
Caught, W. W. London
Caulfield, P. ditto
Cauty, M. Cork
Cecil, E. London
Chadwick, J. Liverpool
Chaffer C, London
Chaffer, J. Hull
Chalinder, E. Llanelly
Chalker, W. C. London
Chalmers, R Dumfries
Chalmers, A. Greenock
Chambers, E. London
Chambers, H. Plymouth
Chamberlain, Lt. L'pool
Chamberlain W. Londn.
Chamberlain, W. S. do.
Chamberlain, F.H. B'tol
Chamberlain, G. Ptsmth.
Champ, P. London
Chaplin, F. W. ditto
Chapman, R. ditto
Chapman, H. ditto
Chapman, S. P. ditto
Chapman. R. Liverpool
Chapman, W. J. ditto
Chapman, S. L. Hull
Chapman, A. Dublin
Chandler, J. T. London
Chappell, S. ditto
Chappell, T. Bristol
Chappell, J. C. Mnchstr.
Chard, R. Cork
Charles, G. Liverpool
Charles, E. Bristol
Charleton, G. P. Jersey
Charleton, N. G. Lancstr.
Charleton, G. Newcastle
Chason, D. D. London
Chaser, W. Harwich
Chatfield, A. T. Galway
Chatwin, E. K. London
Chatterton. J. London
Chatterton, W. ditto
Chedzoy, G. Bristol
Cheers, T. Liverpool
Cheese, C. London
Cheesman, R. G. Hrtlpl.
Chellew, R. Fowey
Cheshire, G. Swansea
Chester, W. D. London
Cherry, A. Bristol
Chignall, C. F. London
Child, G. ditto
Child, F. G. Yarmouth
Child, G. H. Bristol
Chippendale, J. Lvrpool
Chisholm, C. London
Chisholm, R. Perth
Chisnell, W. Liverpool
Chittenden, J. Prtsmth.
Chorley, F. Cardiff
Chrisfield, J. London
Christian, J. ditto
Christian, W. Cork
Christie, A. London
Christie, G. P. Shields
Christie, T. Glasgow
Christopher, C. J. Hull
Christopher, J. Colchestr
Christopherson, S. Prestn
Church, F. London
Church, J. ditto
Churchill, J. ditto
Churchill, R. T. ditto
Clare, B. C. Liverpool
Clare, S. ditto
Clague, R. D. Weymth.
Claridge, C. London
Claridge, J. ditto
Clark. D. ditto
Clark, W. ditto
Clark, S. ditto
Clark, G. ditto
Clark, H. Liverpool
Clark, D. ditto
Clark, G. A. ditto
Clark, P. ditto
Clark, J. ditto
Clark, H Dover
Clark, W. ditto
Clarke, Z. London
Clarke, T. H. Liverpool
Clarke, J. Newry
Clarke, J Londonderry
Clarke, G. Lowestoft
Clarke, W. M. Shields
Clarke, J. C. Harwich

Clarke, T. W. Jersey
Clarke, H. J. Cowes
Clarke, C. J. Southamptn
Clarke, H. M. Hull
Clarke, J. Belfast
Clarkson, C. Hull
Clanchy, D. J. London
Clancy, G. Sligo
Clasper, R. Newcastle
Claxton, R. London
Claxton, C. W. Coleraine
Claxton, J. Wisbeach
Clayson, J. Liverpool
Clayson, T. London
Clayton, D. ditto
Clayton, A. ditto
Clayton, J. ditto
Clayton, F. ditto
Clayton, G. ditto
Clayton, J. Liverpool
Clayton, G. Lyme
Cleary, J. London
Cleary, M. Liverpool
Cleave, W. J. London
Cleghorn, A. Rochester
Clegg, T. Liverpool
Cleland, J. Greenock
Clements, J. London
Clenachan, A. Liverpool
Clinton, J. Liverpool
Clogg, J. London
Clouston, T. Dublin
Clubb, G. Greenock
Coates, J. A. London
Coats, G. C. Bowness
Cobb, A. London
Cobb, J. Yarmouth
Coble, P. G Whitby
Cobham, C. T. London
Cobham, G. S. ditto
Cochran, T. Leith
Cochrane, W. H. London
Cochrane, W. Liverpool
Cochrane, S. Belfast
Cock, C. London
Cock, N. Liverpool
Cockburn, J. London
Cockburn, F. Jersey
Cocke, J. A. Dover
Cocke, R. Folkestone
Cocks, W. London
Cockshott, T. Liverpool
Cockett, J. Maldon
Cockshott, J. London
Cockshott, H. Limerick
Codd, A. London
Codd, W. Grimsby
Coffoe, T. London
Coffee, H. Liverpool
Coffey, P. Waterford
Coffin, J. D. London
Cogan, J. Liverpool
Cogar, R London
Cogens, C. ditto
Coghlan, W. Wexford
Coghlan, J. Liverpool
Colbran, T. Bristol
Cole, H. London
Cole, C. London
Cole, W. ditto
Cole, J. ditto
Cole, E. ditto
Cole, T. G. Ramsgate
Cole, A. Cowes
Coleman, J. T. London
Coleman, E. Gloucester
Coleman, J. Cork
Coleman, T. ditto
Coleman, P. ditto
Coles, C. London
Coles, W. ditto
Coles, J. W. ditto
Coles, T. Bideford
Colgan, M. Liverpool
Collender, T London
Collie, J. Aberdeen
Collier, H. London
Collier, T. ditto
Collier, J. Hull
Collings, W. Plymouth
Collings, J. Bristol
Collins, E. London
Collins, T. ditto
Collins, W. H. ditto
Collins, S. Gloucester
Collins, J. Cork
Collins, W. Dublin
Collins, C. Drogheda
Collis, C. Southampton
Colquhoun, W. London
Colquhoun, D. Portsmth.
Colt, J. Cork
Colton, J. Hull
Compton, A. London
Comrie, W. Greenock
Commins, W. Ross
Condon, G. Liverpool
Connall, O. ditto
Conniff, J. Hull
Connolly, P. C. Liverpl.
Connolly, P. Dundalk
Connolly, G. Tralee
Connor, J. London
Connor, R. Liverpool
Connor, E. ditto
Connor, D. Hull
Consadine, D. London
Conway, E. Liverpool
Conway, T. ditto
Conway, E ditto
Conway, J. Cork
Coogan, P. Dublin
Cook, G. London
Cook, J. ditto
Cook, G. P. ditto
Cook, E. ditto
Cook, H. ditto
Cook, P. T. Grimsby
Cook, J. ditto
Cooke, J. P. London
Cooke, J Glasgow
Cooke, C. Newhaven
Cooke, J. ditto
Coombs, W. London
Coombs, J. ditto
Coomer, J. Liverpool
Cooper, G. London
Cooper, C F. J. ditto
Cooper, T. ditto
Cooper, S. ditto
Cooper, G. A. ditto
Cooper, T. Liverpool
Cooper, A. Portsmouth
Cooper, J. Belfast
Cooper, S. ditto
Cooper, F. G. D. South'tn.
Cooper, J. Arundel
Cope, A. L. London
Cope, J. de, ditto
Cope, W. Folkstone
Coppins, J. London
Corbett, J. J. Douglas
Corcoran, S. Liverpool
Cork, T. J. Rochester
Corke, J. London
Corke, H Southampton
Corlett, T. Ramsay
Cormack, A. H. Lerwick
Cormack, W ditto
Corneby, A. Hull
Cornish, W. Falmouth
Cornish, T. Liverpool
Cornish, W. V. Bristol
Cornwall, W. H. London
Cory, H. London
Cory, R. Liverpool
Corrie, R. ditto
Corrigan, H. Bristol
Cosens, F. Southampton
Cossins, W. H Carnarvn.
Costello, P. London
Costelloe, C. Strangford
Costelloe, P. Waterford
Costelloe, M. Glasgow
Costerton, B. W. Yrmth.
Costerton, H. Newry
Cottell, H. Bristol
Cotteman, W. London
Cotton, J. ditto
Coughlan, R. Cork
Coulson, J. P. Hartlepl.
Coulthurst, J Liverpool
Cound, T. Cardiff
Coupar, A. Greenock
Court, W. B. Manchester
Courtenay, J. F. London
Courtney, J. Liverpool
Courtis, J. Bideford
Covenay, J. London
Coveney, R. Deal
Coventry, R. Dundee
Cowan, T. London
Cowell, J. Plymouth
Cownley, D. London
Cowles, W. C. Liverpool
Cowley, J Douglas
Cox, R. London
Cox, W ditto
Cox, C. J. ditto
Cox, J. E. ditto
Cox, F ditto
Cox, R. W. ditto
Cox, C. Barnstaple
Cox, H. Bridgewater

Cox, W. Hull
Cox, J. D. Bristol
Cox. J. Aberystwith
Cox. J. Liverpool
Coxwell, H. London
Coyle, J. Cardiff
Coyle, H. Tralee
Cozens, C. London
Cozens, D. Liverpool
Crabb, E. London
Crabbe, J. ditto
Crafter, J. N. ditto
Craig, G. ditto
Craig, W. Greenock
Craig, D. Wick
Craig, J. Liverpool
Craig. W. ditto
Craigg, T. R. London
Craine, E. Liverpool
Crane. A. London
Crane, E. ditto
Crane, J. ditto
Crane, J. Inverness
Crapnell, W. G. Dover
Crascuall. C. A. S. ditto
Craven, O. London
Craven, J. ditto
Crawford, P. ditto
Crawford. A. H. Glasgow
Crawshaw, H London
Creed, W. R. Dartmouth
Crees, D. H. Plymouth
Crellin, J. Liverpool
Crellin, R. Q. Douglas
Cremer, J. Cork
Cresswell, J. London
Cresswell, E. H. ditto
Crew, H. C. ditto
Crews, H. G. ditto
Cribb, N. O. ditto
Cribb, R. Poole
Crichton, A. Leith
Crichton, J. Dundee
Cridland, G. London
Crispin. J. H. ditto
Crittenden, G. ditto
Croft, E, A. Liverpool
Croft, J. ditto
Croft, H. Bristol
Croft, J. Liverpool
Croghan, J. London
Croker, F. T. ditto
Croker, J. Liverpool
Crolly. P. Milford
Crombleholme, R. Prest.
Crompton, G. F. London
Cronin, S. Liverpool
Cronin, J. Drogheda
Crooks, J. Liverpool
Crosbie M. D. London
Crosbie, W. R. ditto
Crosby, J. ditto
Crosby. H. W. Liverpool
Crossland, H. Hull
Crow, I. ditto
Crowe, J. London
Crowder, W. Liverpool
Crowder, J. H. Grimsby
Cruickshank, A Livrpl.
Cruickshank. W. Banff
Cruickshank, J. ditto
Cruse, J. London
Cuddeford C. Plymouth
Cuffley, A. F. London
Cullen, E. ditto
Cullen, C. ditto
Cullen, R. R. ditto
Cullinan, M. Cork
Cullum, R. Newport
Cullum, H. J. ditto
Culpeck, S. J. Greenock
Cullin, L. Dublin
Culling, J. W. London
Cumberland, R. E. ditto
Cummines, G. ditto
Cumming, H. M. ditto
Cumming, H. ditto
Cumming, E.E. Newprt
Cumming, T. Maldon
Cunningham, W. Londn
Cunningham, W. R. do.
Cunningham, C. Exeter
Cunningham, J. Leith
Cunningham, J. Cork
Cunningham, J. Manch.
Cunningham, J. Wrkgtn
Cupples, W. J. Grngmth.
Curd, E. London
Curdle, J. ditto
Curgenven, P. ditto
Curle, W. H. Lancaster
Curling, J. London
Curling, T. H. ditto
Curling, D. Cork
Curnock, H. Bristol
Curnow, W. H. Penzance
Curran, J. London
Currie, D. Leith
Currie, W. K. ditto
Curry, P. H. London
Curtin, M. Waterford
Curtis, H. A. Poole
Cuthbertson E. H. Londn
Cuthbertson, H. Glasgow
Cutts, W. Liverpool
Cutts, G. M. Lancaster

Dale, J. London
Dale, J. ditto
Dale, J. Liverpool
Dales, T. Dublin
Dallen, W. Folkstone
Dally, S. London
Dalgleish, D. Dumfries
Dalgleish, C. Hartlepool
Daly, P. London
Daly. M. ditto
Daly, T. Dublin
Daly, P. Skibbereen
Dance, T. Dublin
Daniel, J. London
Daniel, C. ditto
Daniell, J. ditto
Daniell, J. A. Liverpool
Daniels, W. Hull
Daniels, J. Liverpool
Darby, E. Liverpool
Darby, W. J. London
Darley, H. Hull
Darnell, J. Grimsby
Darton, C. Liverpool
Darwin, H. Boston
D'Arcy, A. N. London
Davey, C. London
Davey, W. ditto
Davey, J E. Southmptn.
Davids, J. Whitehaven
Davidson, J. H. Westpt.
Davie, H. G. London
Davie, W. ditto
Davie, C. ditto
Davie, M. Gloucester
Davies, J. London
Davies, F. ditto
Davies, W. ditto
Davies, H. Liverpool
Davies, D. Swansea
Davies, J. ditto
Davies, D. Newport
Davies. R. Limerick
Davies, H. Cardigan
Davies, J. Cardiff
Davis, T. London
Davis, H. D. ditto
Davis, A. ditto
Davis, M. ditto
Davis, W. H. ditto
Davis, T. A. ditto
Davis, W. ditto
Davis, J. ditto
Davis, I. ditto
Davis, T. R. A. ditto
Davis, T. Rochester
Davis. W. Portsmouth
Davis, C. A. Hull
Davis, H. ditto
Davis, J. Lancaster
Davis, J. Bristol
Davis, W. R. ditto
Davison, J. Shields
Davison, R. Sunderland
Davison, J. H. ditto
Davy, M. A Liverpool
Daw, R. ditto
Dawes, W. London
Dawes, J. Southampton
Dawkins, J. M. Liverpl.
Dawkins, W. M. South'n.
Daws, R. London
Dawson, J. London
Dawson, J. Liverpool
Dawson, W. Belfast
Day, G. K. London
Day, R. Bideford
Dealy, W. Ross
Dean, C. London
Dean, J. D. ditto
Dean, J. Liverpool
Dean, G. ditto
Deane, J. J. London
Dear, W. Cowes
Deas, J. London
Death, J. ditto
Deeble, S. G. Bristol

Dees, J. Newcastle
Defriez, E. London
Delacourt, T. ditto
Delacourt, J R. ditto
Delamore, D Liverpool
Delaney, E Limerick
Delany, J. D. Dublin
Delap, A. B. London
Denman, B. J. ditto
Dennan, J. ditto
Dennis, W. ditto
Denniston, E. Liverpool
Denton, J. London
Denton, W. Liverpool
Dering, C. ditto
Derrick J. W. Bristo
Detchon, O. N. Shields
Detchon, T. ditto
Devall W. Scarborough
Devlin, W. Belfast
Devonshire, J.H., Falm.
Dew, J. London
Dewar, J. ditto
Dewes, R. ditto
Dewney, E. Belfast
Diamond, J. London
Dick, W. Glasgow
Dickens, G London
Dickenson, W. H. ditto
Dickenson, J. Liverpool
Dickenson, R. ditto
Dickie, J. London
Dickie, H. Port Glasgow
Dickinson, T. Carnarvon
Dickson, A. Belfast
Dickson, J. Gainsboro'
Dickson, J. Liverpool
Dickson, W. ditto
Dickson, J. ditto
Dickson, J. Glasgow
Dignasse, P. S. London
Dignam, P. ditto
Dinnen, J. Belfast
Dinnigan, J. Dublin
Dipnall, S. S. London
Disney, H. C. London
Dixon, J. W. ditto
Dixon, R. ditto
Dixon, J. Liverpool
Dixon, W. Sunderland
Dixon, J. Maryport
Dobbyn, W. Waterford
Dobbyn, W. Ross
Dobell, H. W London
Dobson, W. ditto
Dobson, G. Leith
Dockrall, W R. Stranr'r.
Dodd, J. W. London
Dodd, W. ditto
Dodd, J. Liverpool
Dodd, M. A. Greenock
Dodds, G. Hull
Dodds, R. Newcastle
Dodman, J. C. London
Dods, A. W. ditto
Dodson, W. ditto
Dodson, J. Glasgow
Doherty, T. London
Doherty, J. Belfast
Doherty, E. Dublin
Doherty, J. Londondry.
Doherty, E. J. Skibbern.
Doidge, J. Plymouth
Dolan, R. T. Newhaven
Dooley, P. London
Dooley, M. ditto
Dooley, E. Dublin
Donald, A. Glasgow
Donaldson, W. Belfast
Donaldson, T. Hull
Donaldson, T. Dundee
Donelan, J. Londond'ry.
Donlon, J. London
Donlon, T. Liverpool
Donlon, T. Londonderry
Donnan, J. London
Donnell, A. Londond'rry
Donoghue, M Cork
Donovan, J. ditto
Dott, J. London
Doubleday, T Newcastle
Douglas, J. W. London
Douglas, G. M. Harwich
Douglas, T. Sunderland
Douglas, H. M. Bristol
Douglas, G. Hull
Douglas, W. B. ditto
Douleavy, A. London
Dove, J. Sunderland
Dove, S. Rochester
Dowdo, W. Liverpool
Dowley, T. W. London
Dowlin, E. ditto
Dowling, R. London
Dowling, F. Southampta.
Dowling, M. Dublin
Downer, H. Portsmouth
Downes, P. Westport
Downey, J. C. Liverpool
Dowsley, R. S. Dundalk
Doyle, F. H. London
Doyle, W. ditto
Doyle, M. Bristol
Doyle, J. Shields
Doyle, J. Wexford
Doyle, P. G. Drogheda
Drabwell, W. C. Hull
Dreaper, E. London
Drew, N. ditto
Drew, R. R. ditto
Drew, H. T. Liverpool
Drew, E. Dublin
Dring, C T. Hull
Driver, E. London
Driver, E. ditto
Driver, W. F. Dover
Durham, T. London
Dudgeon, D. Sligo
Dudley, G London
Duffas, J. Hull
Duffus, J. Inverness
Duffin, F. M. London
Duffy, P. Dublin
Duffy, J. Liverpool
Duffy, J. Drogheda
Dumaresq, J. D. Deal
Dunbar, G. S. Wick
Dunbar, J. Port Glasgow
Duncan, G. London
Duncan, L. C ditto
Duncan, J. ditto
Duncan, F. Leith
Duncan, J. Aberdeen
Duncan, G. Hartlepool
Duncan, W. Glasgow
Dundas, R. ditto
Dunn, A. London
Dunn, J. ditto
Dunn, T. ditto
Dunn, J. S. Sunderland
Dunn, P. Portsmouth
Dunn, E. Hull
Dunn, J. R. Shields
Dunnell, S. London
Durkin, H. Southampton
Durling, G. London
Durragh, H. ditto
Durrant, T. Lowestoft
Durst, F. B. London
Dust, H. C. London
Dutton, G. ditto
Dutton, J. F. ditto
Dutton, J. Liverpool
Dwight, F. M. London
Duvally, D. Galway
Dyer, J London
Dyer, C. Southampton
Dyer, H. S. Exeter
Dyke, G C London
Dykes, T. Dublin
Dykes, A. Glasgow
Dymott, G. Southampton
Dysart, A. Londonderry
Dysart, T. Dublin

Eades, G. London
Earle, W. N. ditto
Earle, J. Liverpool
Earle, R. ditto
Earle, E. ditto
East, W. ditto
Eastmure, S. V. London
Easton, A. Rye
Easton, J. Plymouth
Eaves, R. Liverpool
Eckley, J. London
Edbrook, W. Bristol
Eden, G. J. London
Edgar, E. A. ditto
Edgar, J. Liverpool
Edge, W. London
Edinborough, R. ditto
Edis, T. Dover
Edmonds, E. Hartlepool
Edmonds, J. W. Dartmh
Edmonds, W. T. London
Edmondson, J. Liverpl.
Edmonson, E. ditto
Edmonson, T. Hull
Edmunds, H. London
Edwards R. ditto
Edwards, T. S. ditto
Edwards, J. Grimsby
Edwards, J. Chester

Edwards, S. P. Liverpl.
Edwards, J. B. ditto
Edwards, W. ditto
Edwards, T. ditto
Edwards, J. ditto
Edwards, J. ditto
Edwards, S. ditto
Edwards, J. H. Waterfd.
Egan, D. London
Egan, J. ditto
Egan, F. M. ditto
Egan, T. ditto
Egan, R. B. Liverpool
Egan, T. ditto
Egerton, W. ditto
Elder, J. Ayr
Elgar, G. S. London
Ellerby, J. Liverpool
Ellerker, T. Hull
Ellett, W. Yarmouth
Elliott, H. London
Elliott, J. ditto
Elliott, J. J. ditto
Elliott, W. S Greenock
Elliott. A. Shields
Ellis, G. F. London
Ellis, G. ditto
Ellis, R. Chester
Ellis, S. Waterford
Ellis, R. J. Liverpool
Ellis, R. ditto
Ellis, J. Newcastle
Ellison, J. Liverpool
Ellison, G. S. London
Elliston, J. ditto
Elliston, J. Ipswich
Elridge, E. A. London
Elston, G. Liverpool
Elve, W. H. Dover
Emerson, R. G. Grimsby
Empson, B. Hull
England, J. M. London
English, E. Shoreham
English, H. Newry
Ennis, R Wexford
Earight, T Londonderry
Erskine, T. Irvine
Estcourt, A. London
Etty, J. B. Liverpool
Eunson, R. Kirkwall
Evans, G London
Evans, W. G ditto
Evans, P. Aberystwith
Evans, J. Belfast
Evans, D. Caernarvon
Evans, C. H. Cardiff
Evans, D. ditto
Evans, L. Cardigan
Evans, J. Greenock
Evans, J. S. Liverpool
Evans, E. F. ditto
Evans, T. ditto
Evans, J. ditto
Evans, J. ditto
Evans, T. ditto
Evans, F. ditto
Evans, H. Newcastle
Evans, H. Newport
Evans, M. Newport
Evans, C. Plymouth
Evans, J. ditto
Eve, W. London
Eve, C. Maldon
Evens, T. J. C. London
Everitt, J. W. ditto
Every, W. Liverpool
Ewart, W. Leith
Eyre, J. Hull

Fabone, J. London
Fairbairn, J. Bristol
Fairbairns, W. London
Fairbrother, J. C. ditto
Faircliff, J. Whitehaven
Faircloth, C. D. London
Fairman, J. N. ditto
Falconer, W. Leith
Fallon, J. London
Fallowes, J. Liverpool
Falvey, H. L. London
Fanning, T. E. Carlisle
Fanning, J. Waterford
Fanning, M. Liverpool
Farndale, W. M. Stockta
Farne, G. Cork
Farnworth, A. Folkstone
Farnworth, H. Liverpool
Farquhar, J. London
Farquhar, J. D. ditto
Farquhar, R. ditto
Farquharson, J. Liverpl.
Farr, H. London
Farrall, J. Liverpool
Farran, H. London
Farrell, J. ditto
Farrell, E. Cork
Farrer, B. London
Farrington, G. S. Ramsy
Farrow, G. L. London
Farrow, J. L. Cowes
Farrow. W. Wisbeach
Faulkner. W. London
Faull, E. D. London
Faull, E. K. St. Ives
Fawcett, J. Hartlepool
Fawcett, E. P. Leith
Fawcett, P. Perth
Fawcett, T E. Sligo
Fawcett, T. London
Fay, B. Liverpool
Fear, C. J. Bristol
Featherstone, H. Hull
Feery, P. London
Feetham, J. Sunderland
Fennell, W. G London
Fennell, J. Bristol
Fennings, J N. Newry
Fenton, T. Kinsale
Fenton, W. Liverpool
Fenton, W London
Ferguson, C. ditto
Ferguson, R. Dumfries
Ferguson, S. London
Fermor, F. ditto
Fernyhough, R. ditto
Ferrier, G. H. Dundee
Ferris, W. H. Dartmouth
Ferris, T. Truro
Ferrey, H. Liverpool
Ficklin, G. ditto
Field, E. Plymouth
Fieldgate, R. M. Shoreham.
Fielding, W. Liverpool
Fife, A. London
Fillingham, J. Hull
Fillingham, W. Goole
Finch, G. London
Finch, W. ditto
Finch, J. B. Teignmouth
Finden, H. London
Findlay, W. Dundee
Finlay, W. Londonderry
Finlon, R. London
Finn, J. ditto
Finnis, R. B. ditto
Finnicane, J. ditto
Firth, T. Hull
Fish, W. H. Liverpool
Fish, S. ditto
Fisher, R. ditto
Fitze, E. London
Fitzgerald, A. H. ditto
Fitzgerald, M. ditto
Fitzgerald, G. ditto
Fitzgerald, J. Liverpool
Fitzgerald, T. Limerick
Fitzmaurice, G. London
Fitzpatrick, T. ditto
Fitzsimon, R. Bristol
Fixter, J. London
Flaxen, G. Greenock
Flaherty, J. Waterford
Flanaghan, P. London
Flanders, R. Wisbeach
Fleetwood, T. London
Fleetwood, T. Dublin
Fleming, J. London
Fleming, T. ditto
Fleming, W. Dublin
Fletcher, H. Liverpool
Fletcher, W. London
Fletcher, J. ditto
Flett, J. ditto
Flett, W. Kirkwall
Flewell, T. Plymouth
Flewker, W. G. L'pool
Flinden, H. London
Flinn, W. ditto
Flint, J. ditto
Flint, W. S. Newhaven
Flinter, J. London
Flood, H. C. ditto
Flower, G. J. Maryport
Flucker, I. Greenock
Flynn, J. London
Foalle, T. H. ditto
Fogden, J. ditto
Fogden, S. ditto
Foggo, W. Stockton
Foley, J. Waterford
Foley, J. Liverpool
Folley, R. Plymouth
Folkard, J. H. London
Foot, W. ditto

Foot, J. London
Foot, J. Southampton
Foot, J. ditto
Foote, A. Bristol
Footry, J. Cork
Forbes, J. Liverpool
Forbes, A. Aberdeen
Ford, H. London
Ford, C. Arundel
Ford, W. London
Ford, J. A. ditto
Ford, J. C. ditto
Ford, M. ditto
Ford, J. Greenock
Ford, J. Liverpool
Forde, T. London
Forder, C. Southampton
Fordred, J. J. London
Foreman, T. ditto
Foreman, G. Dundee
Forrest, R. H. Hull
Forrest, J. Grimsby
Forrester, H. London
Forrester, W. Southptn.
Forsdick, B. London
Forster, J. ditto
Forster, H. D. R ditto
Forsyth, J. Glasgow
Forsyth, G. London
Fortin, P ditto
Fortin, W. ditto
Forward, J. Hull
Foster, N. London
Foster, J. ditto
Foster, G. ditto
Foster, T. ditto
Foster, T. Liverpool
Foster, R. Dublin
Foster, G. Londonderry
Fotheringham, G. Leith
Foubister, T. Lerwick
Foubister, J. W. Glasgw.
Fowell, W. D. London
Fowler, C. E. ditto
Fox, J. ditto
Fox, T. E. ditto
Fox, W. Liverpool
Fox, S. ditto
Fox, J. ditto
Fox, P. ditto
Foxwell, F. ditto
Foxworthy, J. Dartmth.
Foyster, J. Falmouth
Fradd, E. London
Fraherne, J. Glo'ster
Fraily, F. London
Frame, W. ditto
Francis, W. Belfast
Francis, J. Cardiff
Francis, R. H. London
Francis, T. ditto
Frankland, J. Hull
Franks, J. London
Fraser, A. C. ditto
Fraser, G. A. ditto
Fraser, R. Liverpool
Fraser, C. Rye
Fraser, W. Swansea
Frask, M. London
Frazer, J. Port Glasgw.
Frazer, J. London
Freehill, T. London
Freelove, P. H. London.
Freeman, G. Dublin
Freeman, T. Cardiff
Freeman, R. H. London
Freeman, J. Scilly
Freeman, T. J. Telgmn.
Freer, R. London
French, H. Hartlepool
French, J. Gloucester
French, N. Liverpool
French, A. ditto
French, A. C. Manchstr.
French, R. London
Freshfield, F. Cork
Fretwell, J. N. Hull
Fricker, B. London
Friend, S. ditto
Frier, H. ditto
Frise, J. Hull
Frizell, E. Ross
Frost, J. London
Frost, S. ditto
Frost, H. ditto
Frost, N. ditto
Frost, J. Ipswich
Frost, J. Newport
Frost, W. Bristol
Fry, W., London
Fry, R. Greenock
Fulham, G. T. Hull
Fuller, W. Cork
Fuller, G. ditto
Fuller, A. London
Fullerton, F. Hull
Furlong, W. London
Furlonger, W. ditto
Furneaux, H. S. ditto
Furneaux, S. ditto
Furneaux, W. S. Dartm.
Furton, J. Liverpool
Fyfe, R. Greenock
Fyfe, T. N. Leith

Gabbitas, J. R. London
Gable, J. Sunderland
Gainer, S. Gloucester
Gainfoot, G. Belfast
Gairdner, J. Arbroath
Gale, W. J. London
Gale, T. Liverpool
Gale, J. R. Bridport
Galbraith, B. B. Cork
Gallagher, C. Liverpool
Gallagher, M. London
Gallavin, P. ditto
Gallop, R. Hull
Galton, W. Newcastle
Galloway, J. Dundee
Gallowen, J. London
Galton, E E. ditto
Galvin, T. ditto
Galvin, D. ditto
Gambien, S. Portsmouth
Gane, J. Guernsey
Ganedd, H. London
Gandry, G. ditto
Gannicleft, R. P. ditto
Gannor, J. ditto
Garde, J Swansea
Garde, W. ditto
Gardiner, J. T. London
Gardiner, A. Greenock
Gardner, F. G. London
Gardner, H. ditto
Gardner, J. H. ditto
Gardner, J. F. ditto
Gardner, F. W. ditto
Gardner, H. J. ditto
Gardner, J. H. ditto
Gardner, W. P. Dublin
Gardner, J. A. ditto
Gaston, J. London
Garrett, E. ditto
Gately, J. ditto
Gates, C. Dovor
Gates, H. Berwick
Gatherer, J. Workingtn.
Gavin, G. Peterhead
Gavin, D. Leith
Gavin, C. S. Hull
Gay, D. Rochester
Gaynor, J. London
Gayton, W. H. Newport
Gearing, G. F. Newhv'n.
Gee, J. Liverpool
Gem, F. D. London
Gendle, J. H. ditto
Gent, W. A. Rye
Genn, J. H. Liverpool
George, G. London
George, R. R. ditto
George, E. L. Liverpool
George, G. Swansea
Gibb, W. Aberdeen
Gibbs, H. London
Gibbs, W. Gloucester
Gibbs, G. W. Liverpool
Gibbs, J. H. Plymouth
Gibney, J. Liverpool
Gibson, A. J. London
Gibson, J. ditto
Gibson, J. D. F. Liverpool
Gibson, W. Glasgow
Gibson, J. M. Bristol
Gibson, D. Port Glasgow
Gibson, C. G. Plymouth
Gifford, S. Bristol
Gilbert, T. F. ditto
Gilbert, W. M London
Gilbert, H. Liverpool
Gilchrist, J. Greenock
Gilchrist, W. Dundee
Giles, J. B London
Gilfillan, H. Leith
Gill, J R. Liverpool
Gill, T. ditto
Gill, C. Bideford
Gill, J. Sunderland
Gillan, W. Aberdeen
Gillbanks, R. London
Gillanders, A. Aberdeen
Gillard, R. London

Gillespie, R. Grimsby
Gillespie, G. ditto
Gillespie, A. Glasgow
Gillham, R. Barnstaple
Gilliland, J. Londond'ry
Gilmore, J. London
Gilroy, T. Newcastle
Gilroy. W. ditto
Gingell, W. W. Stockton
Gittens, T. L. London
Gladstone, R. Berwick
Glaister, J. Whitehaven
Glasson, J. Lynn
Gleadow, R. E. Hull
Gleig, J. Arbroath
Glover, E. Liverpool
Goble, J. Sunderland
Goddard, J. Hull
Godden, T. P. Folkstone
Godfrey, J. E. London
Godfrey. W. H. Cardiff
Godfrey, W. Bristol
Godfrey, W. R. ditto
Godfrey, W. W. Belfast
Godwin, P. Glasgow
Golden, T. Folkstone
Goldfinch, S. London
Goldie, J. M. ditto
Goldsack, H. ditto
Goldsack, Y. R. Ramsgte
Goldsmith, C. Hull
Gooch, R. S. H. London
Goodchild, J. ditto
Goodall, A. Wexford
Good, W. F. London
Goodden, J. Southmptn.
Goodman, H. London
Goodwin, J. ditto
Goodwin. R. C. ditto
Goodwin, R. Limerick
Goodwyn, E. London
Goold, H Liverpool
Goodwyn, E. London
Gordon, W. Liverpool
Gordon, J. Glasgow
Gordon, R. Campbeltwn
Gordon, J. Sunderland
Gordon, T. Glasgow
Gordon, J. London
Gore, J Liverpool
Gorman, J. Cork
Gormby, J. London
Gosling, W. Southmptn.
Gossett, J. J. London
Gossett, A. Bideford
Gough, K. H. London
Gough, J. ditto
Gough, W. Liverpool
Gough, W. Southampton
Gould, W. Limerick
Gould. J. Liverpool
Goulding, O. ditto
Gourie, T. Manchester
Gourlay, D. Leith
Goulter T. M. Bristol
Gowing, A. D. Lowestoft
Gowland, J. Stockton
Gowlland, R. London

Grace, J. Dartmouth
Grady, F. London
Grady, T. ditto
Grafton, J Sligo
Graham, D. London
Graham, J. L. ditto
Graham. R. ditto
Graham, W. Dublin
Graham, J. Liverpool
Graham, T. Newcastle
Graham. T. H. Londu'rry
Graham, R. Grangemth.
Graham, J. Sunderland
Graham, T. S. Glasgow
Graham, R. Glasgow
Grannaway, R. London
Grant, J. Waterford
Grant, J. London
Graves. J. Southampton
Gray, R. London
Gray, J. ditto
Gray, N. Greenock
Gray, A. F. Glasgow
Gray, W. Sligo
Greaves, H. P. London
Green, C. E. London
Green. J. L. ditto
Green, J. J. ditto
Green, G. Southampton
Green, J. Dublin
Green, T. J. Bristol
Green, J. Belfast
Green, J. ditto
Green, R. M. Liverpool
Green, W. ditto
Green, J. ditto
Green, W. Hull
Greenish, G. H. Milford
Greenwood, W. H. Gl'sg.
Greggs. W. Hull
Gregor, W. Dundee
Gregory. J. Sow'ness
Gregory, J. Liverpool
Gregory, S. M ditto
Gregory, F. J. London
Grennan, S ditto
Grey, G. Liverpool
Gridd T. London
Grigg, J. ditto
Grieve, J. Liverpool
Grieve, D. Grimsby
Grieve, J. Port Glasgow
Griffin, J. London
Griffin, H. ditto
Griffin, W. Dublin
Griffin, J. Liverpool
Griffiths, J. London
Griffiths, W. Liverpool
Griffiths, J. ditto
Griffiths, R. ditto
Griffiths, E C. Bristol
Griffith, T. Greenock
Grisdall, J. W. Liverpool
Grocock, E. Hull
Grocott, W. E. Liverpool
Gronow, W. R. Swansea
Groom, J. K. Fleetwood
Grose, J. Penzance

Grose, P. J. Padstow
Grove, H. L. Gloucester
Groves, G. London
Grubb, C. ditto
Grudgefield, R. W. Y'rm.
Grue, F. Liverpool
Grunsell, G. Cardiff
Guerin, J. D. Liverpool
Gunn, W. Stornoway
Gunning, J. London
Guthrie, P. ditto
Guy, J. ditto
Guy, C. ditto
Guy, T. Newcastle
Guy, W. ditto
Guy, G. London
Gwinn, J. Liverpool
Gwinnett, G. C. Bristol
Gyles, J. P. Liverpool

Habbijam, J. London
Hackett, E. ditto
Hackman, E. R. ditto
Haddon, J. Alloa
Haddon, M. Liverpool
Haggar, G. London
Hagerty, J. R. ditto
Haigh, G. H. Goole
Haill, W. E. Stockton
Haines, J. London
Hake, W. Plymouth
Halburt, W. London
Halden, A. W. Leith
Hale, W. H. ditto
Hale, J. B. London
Hale, J. Swansea
Hale, C. M. B. Gloucester
Hale, P. Liverpool
Hall. J. J. London
Hall, W. J. ditto
Hall, H. ditto
Hall, R. ditto
Hall, C. ditto
Hall, P. Glasgow
Hall, W. Dublin
Hall, B. T. Folkstone
Hall, A. T. Leith
Hall, T. Shields
Hall, C. Boston
Hall, G. F. Bristol
Hallanan, T. Liverpool
Hallett, H. London
Halley, J. ditto
Halling, W. Hull
Hallowes, R. C. London
Halpin, N. Dublin
Halse, T. Liverpool
Halson, W. ditto
Hamel, F. J. London
Hamel, F. H. ditto
Hamilton, R. ditto
Hamilton, G. ditto
Hamilton, J. ditto
Hamilton, W. Cork
Hamilton, J. Newcastle
Hamilton, W. Youghall
Hamilton. J. Bristol
Hammett, J. London

Hammond, N. Wisbeach
Hammond, C. London
Hammond, T. ditto
Hammond, J. Dover
Hampton, W. London
Hampton, A. A. ditto
Hampton, B. B. ditto
Hancock, R. G. ditto
Hancock, G. B. ditto
Hancock, J. B. ditto
Hancock, W. Guernsey
Hancock, G.H. Plymouth
Handcock, J. London
Handley, J. ditto
Hankin, R. Liverpool
Hanley, H.C. Newcastle
Hanley, T. ditto
Hanley, E Greenock
Hanley, J. Bristol
Hanley, W. Liverpool
Hanlow, J. ditto
Hannah, R. Glasgow
Hannett, J. London
Hanney, W. ditto
Hassell, J. ditto
Hanson, J. Liverpool
Harbord, W. O. London
Harbord, H. Hull
Harbron, R. London
Hard, W Liverpool
Hardcastle, J. ditto
Hardgrove, T. D. Hull
Hardie, P. H. Leith
Hardie, J. Ross
Hardin, W. H. London
Harding, D. S. ditto
Harding, J. ditto
Harding, A. Portsmth.
Harding, J. Liverpool
Hardy, B. London
Hardy, J. C. ditto
Hardy, G. ditto
Harford, S. Hull
Harford, J. A. Liverpl.
Hargreaves, J. Liverpl.
Hardgrove, T. D. ditto
Hargrove, J. ditto
Harkness, W. London
Harloe, J. Liverpool
Harman, W. London
Harmer, W. R. ditto
Harmer, H. ditto
Harnall, R. T. ditto
Harper, R Liverpool
Harper, H. Hull
Harrington, M. Liverpl.
Harris, W. ditto
Harris, J ditto
Harris, T. ditto
Harris, J. K. ditto
Harris, J. ditto
Harris, H. ditto
Harris, G. ditto
Harris, L. ditto
Harris, D. H. ditto
Harris, S ditto
Harris, W. ditto
Harris, J. Dublin

Harris, T. W. Exeter
Harris, W. Liverpool
Harris, W. ditto
Harris, J. ditto
Harrison, G. London
Harrison, E. ditto
Harrison, D. ditto
Harrison, B. ditto
Harrison, J. Liverpool
Harrison, Z. ditto
Harrison, J. ditto
Harrison, T. ditto
Harrison, G. Southmptn.
Harrison, C. Scarboro'
Harrison, J. Lancaster
Harrison, C.J.H. Pl'mth.
Harrowsmith, J. Londn
Harry, E. ditto
Harry, E. ditto
Hart, W. ditto
Hart, J. J. ditto
Hart, N. ditto
Hart G. M. Folkestone
Hart, T. ditto
Hartley, R. S. Liverpool
Hartness, J. Whitehaven
Harvey, F. London
Harvey, H. ditto
Harvey, G. B. ditto
Harvey, H. E. Hull
Harvey, J. ditto
Harvey, C. Bristol
Harvey, W. Penzance
Harvey, G. F. Plymouth
Harwood, R. J. London
Harvey. R. T. Liverpl.
Hassell, W. London
Hassell, J. Bristol
Hasson, C. Liverpool
Hast, H. C. London
Hast, R. G. ditto
Hathrell, A. ditto
Hatt, J. Whitby
Hatton, G. London
Haverkam, G. ditto
Haviland, S. Gloster
Hawes, W. London
Hawke, W. G. ditto
Hawken, J. L. Padstow
Hawker, J. H. L'rpool
Hawkes, J. London
Hawkes, C. ditto
Hawkes, W. Liverpool
Hawkesworth, F. Sthptn
Hawkins, J. R. London
Hawkins, W. Liverpool
Hawley, W. London
Hay, R. Newcastle
Hay, P. T. Liverpool
Haydock, R. ditto
Haynes, J. London
Haynes, C. ditto
Hayton, J. P Scarboro'
Hayton, P. Montrose
Hayton, J. Whitehaven
Hayward, T. London
Hayward, J. J. ditto
Hayward, W. Portsmth.

Hayward, J. Folkstone
Hayward, R. Bridport
Hayward, R. Liverpool
Hazard, H. Belfast
Hazeel, R. W. Plymouth
Hazlehurst, W. H. Lnd.
Hea, M Liverpool
Head, G. London
Head, J. J. Ipswich
Head, R. Southampton
Head, J. Folkstone
Heaney, A. Cork
Hearn, R. C. Newhaven
Hearn, B. U ditto
Hearn, O. Exeter
Hearne, J. Waterford
Heaphy, R. Cork
Heath, R. K. London
Heath, H. Harwich
Heather, T. London
Heatley, J.C.F. Ipswch
Heaton, J. Liverpool
Heaven, J. C. Bristol
Heddon, J. Plymouth
Hegarty, P. Cork
Henderson, R. ditto
Henderson, J B. London
Henderson. S. Sligo
Henderson, R. Shields
Henderson, E. Sundlnd.
Henderson, P. Dundee
Henderson, G. Leith
Heness, T. Bristol
Henley, J. P. Drtmouth
Henry, J. Glasgow
Henry, W. Liverpool
Henry, J. L. Ballina
Henry, J. Q. Banff
Herbert, C. London
Herbert, J. ditto
Herbert, S. ditto
Herbert, C. ditto
Herbert, J. ditto
Herbert, T. ditto
Hersill, H. ditto
Hesketh, W. Liverpool
Heslop, C. T. Newcstle.
Heslop, P. London
Hessian, P. Galway
Hester, L. Plymouth
Hester, H. H. ditto
Hetherington, T. London
Hewitt, J. ditto
Hewitt, W. Liverpool
Hewitt, J. Maiden
Hewlett, H. Bristol
Heyward, C. Folkstone
Heywood, J. Exeter
Hibbard, A. London
Hickey, E. Cork
Hicks, J. London
Hicks, H. Padstow
Hicks, E. Falmouth
Hicks, J. ditto
Hicks, R. Ramsey
Hickson, J. Liverpool
Hider, G. W. Dover
Higgins, W. P. London

Hilditch, W. Liverpool
Hill, J. O. D. T. London
Hill, J. W. ditto
Hill, G. ditto
Hill, H. ditto
Hill, R. J. ditto
Hill, C. T. ditto
Hill, J. N. ditto
Hill, T. ditto
Hill, W. ditto
Hill, J. T. ditto
Hill W. Liverpool
Hill, C. ditto
Hill, W. B. ditto
Hill, A. Belfast
Hill, J. Southampton
Hill, J. W. ditto
Hill, H. J. Portsmouth
Hill, J. B. Plymouth
Hill, J. Dundee
Hill, T. Bristol
Hill, T. Hull
Hillman, R. London
Hills, C. ditto
Hilton, W. ditto
Hilyer, F. ditto
Hind, W. Preston
Hinds, H. London
Hinkley, A. Dover
Hinks, W. Southampton
Hincksman, H. London
Hincksman, T. J. ditto
Hinton, W. H. London
Hirst, J. ditto
Hitt, J. Kirkaldy
Hoal, W. R. Fowey
Hoar, J. London
Hoar, J. Liverpool
Hoare J. London
Hoare, E. Gloucester
Hoare, A. C. Southamptn.
Hobson, J. H, London
Hobson, M. Sunderland
Hobson, W. D. Belfast
Hobson, H Liverpool
Hockin, H. ditto
Hodder, J. F. M. Greenk.
Hodge, H. W. London
Hodge, R. ditto
Hodge, S W. ditto
Hodges, G. ditto
Hodges, J. W. ditto
Hodgson, W. Lancaster
Hodgson, G. Hull
Hodgson, G. Dublin
Hodgson, R. Liverpool
Hodgson, C. Stockton
Hodgson, W. J. Hartlepl
Hodgson, R ditto
Hoffmeister, C. J. Lond.
Hogan, J. Cork
Hogan, W. M. Hull
Hogben, H. J. London
Hogg, J. ditto
Hogg, W. J. ditto
Hoggan, J. Glasgow
Hoggett, W. S. Yarmth.
Holden, J. Liverpool
Holden, W. Liverpool
Holden, R. Fowey
Holder, F. M. Liverpool
Holder, S. ditto
Holditch, R. London
Holland, C. D. ditto
Hollingham, J. D. Lon.
Hollingham, G. ditto
Hollingham, S. R. ditto
Hollingworth, E. Lond
Hollis, T. Cowes
Holloway, W. London
Holloway, J. Liverpool
Holmes, W. London
Holmes, M. ditto
Holmes, C. S. ditto
Holmes, F. ditto
Holmes, J. Liverpool
Holmes, W. H. Penzance
Holmes, W. H. St. Ives
Holmes, J. C. Yarmouth
Holton, C. London
Honywill, A. ditto
Honnor, W R. Ramsgte
Hood, J. Newcastle
Hood, S. Folkstone
Hooly, W. H. Liverpool
Hooper, H. H. London
Hooper, L. Rochester
Hooper, J. L. Bristol
Hope, S. T. London
Hope, W. Liverpool
Hopkins, G. Newry
Hopper, E. Dover
Horan, P. London
Horn, T. A. Dover
Horne, J. Aberdeen
Horner, E. London
Hourigan, T. ditto
Horsfall, J. ditto
Horwood, J. Bristol
Hosken, R. F. London
Hossack, A. Dundee
Hoult, J. Liverpool
How, T. London
Howard, T. ditto
Howard, J. ditto
Howell, N. ditto
Howell, M. ditto
Howell, H. Southamptn
Howgega, J. Whitby
Howie, W. Dundee
Howlett, W. H. London
Howson, B. ditto
Hoyle, W. Bideford
Huddleston, J. F. Dublin
Hudson, T. London
Hudson, C. ditto
Hudson, T. Whitehaven
Hudson, W. J. Hull
Hudson, W. ditto
Hudspith, W. Liverpl.
Hughes, M. London
Hughes, E B. ditto
Hughes, G. ditto
Hughes, D. A. ditto
Hughes, O. A. ditto
Hughes, T. ditto
Hughes, J. Newry
Hughes, T. Liverpool
Hughes, R. ditto
Hughes, J. G. ditto
Hughes, J. ditto
Hughes, J. W Beaumaris
Hughes, G. W. Wexford
Hull, H. London
Hull, T. ditto
Hull, W. Liverpool
Humby, W. ditto
Hume, S. London
Hume, J. M. Liverpool
Humphrey, C. Hull
Humphrey, W. Swansea
Humphreys, H. Liverpl.
Humphreys, J. ditto
Humphries, E. Swansea
Humphries, R. Llanelly
Hunt, C. E. London
Hunt, W. B ditto
Hunt, J. R. Southamptn.
Hunt, E. Woodbridge
Hunt, H. A. Lyme
Hunter, G. London
Hunter, T. Bristol
Hunter, J. Dover
Hunter, C. Coleraine
Hunter, S. J. M. Hull
Huntingdon, J. Liverpl.
Huntley, R. London
Huntley, J. Southmptn.
Hurd, J. London
Hurrell, W. ditto
Hurrell, J. H. ditto
Hurrell, R. L. Dartmoth
Hurst, N. G. London
Hussey, J. Liverpool
Hutchins, R. London
Hutchins, R. London
Hutchinson, J. Kirkaldy
Hutton, T. Peterhead
Hutton, J. Falmouth
Huxtable, T. G. Bidefrd
Hyder, T. Liverpool
Hynes, T. Dublin

Ilberry, R. Liverpool
Imrie, W. Perth
Image, C. Wisbeach
Inglis, H. London
Inglis, T ditto
Inglis, W ditto
Ingram, P. Liverpool
Ingram, J. Kirkaldy
Innes, J. London
Innes, A. C. Greenock
Innes, J. Glasgow
Innes, R. Dundee
Innes, R. V. Workington
Innes, P. S. Wigtown
Innes, J. Leith
Innes, T. Liverpool
Innis, A. London
Ireland, R. London
Irish, J. L. ditto
Irvine, D. ditto
Irving, C. F. ditto

Irving, M. London
Irving, C. ditto
Irwin, D. ditto
Irwin, J. Shields
Isbister, W. London
Isle, E. Hull

Jack S. Greenock
Jackson. B. London
Jackson J. R. ditto
Jackson, S. R. ditto
Jackson, W. ditto
Jackson, R. S. ditto
Jackson R. Newcastle
Jackson, J R. Dublin
Jackson, C. Weymouth
Jackson, C. Liverpool
Jackson, T. Bridgwater
Jackson, H. J. Hull
Jackson, J. ditto
Jago, J. R. Liverpool
Jakeway. S. Bristol
James, J. C. London
James, T. ditto
James, J. H. ditto
James, W. ditto
James, J. Caernarvon
James, R. Arundel
Jamieson, J. London
Janney, J. Hull
Janneson, J. London
Jasson, B. ditto
Janson, M. Liverpool
Japp, R. ditto
Jarrett, W. C. Bristol
Jarvis, W. London
Jarvis, R. ditto
Jarvis, R. Liverpool
Jarvis, R. Stockton
Jarvis, C. Bristol
Jefferson, H. Hull
Jefferson, T. London
Jefford, J. dttto
Jeffress, J. Southampton
Jeffries, J. R. London
Jelly, W. C. ditto
Jenkins, H. S. ditto
Jenkins, H. ditto
Jenkins, W. E. ditto
Jenkins, H. J. ditto
Jenkins, A. Liverpool
Jenkins, M. ditto
Jenkins, E. Swansea
Jenkins, E. P. Grimsby
Jenkins, J. Aberystwith
Jenkins, W. L. Cardiff
Jenks, E. ditto
Jennett, J. London
Jennings, W. ditto
Jennings, G. Liverpool
Jennings, A. Belfast
Jennings, W. S. Gloster
Jent, T. London
Jephson, W. Portsmouth
Jessop, H. E. London
Jetty. J. Liverpool
Jew, J. Gloster
Jewitt, J. Hull

Jeynes, H. London
Jinks, G. ditto
Job, W. G. London
Job, C. Falmouth
Jobson, W. G. Kirkwall
Joel, N. London
Joel, C. ditto
John, W. P. ditto
John, T. Newport
John, W. G. Southmptn
Johns, F. London
Johns, R ditto
Johns, D. Cardiff
Johns, E. Newry
Johns, A. Bristol
Johns, T. St. Ives
Johns T. Liverpool
Johnson, R. London
Johnson, F. ditto
Johnson. W. H. ditto
Johnson, S. ditto
Johnson, T. ditto
Johnson B. L. ditto
Johnson, C. D. ditto
Johnson, J. ditto
Johnson, J. ditto
Johnson, E. W. Hull
Johnson, G. Sunderland
Johnson, J. Greenock
Johnson, J. Southamptn
Johnson, J. ditto
Johnston, W. London
Johnston, T. ditto
Johnston, J. Liverpool
Johnston, J Whitehvn.
Johnston, J. Drogheda
Johnston, A. Leith
Johnston, J. L. ditto
Johnston, J. Aberdeen
Johnston, G. ditto
Johnstone, G. H. Londn
Johnstone, J. ditto
Johnstone, J. C. Shields
Johnstone, T. M. Wdbge.
Johnstone, S. Liverpool
Jones, J. London
Jones, C. D. ditto
Jones, C. ditto
Jones. C. ditto
Jones, E. ditto
Jones, J. ditto
Jones, C. H. ditto
Jones, W. O. ditto
Jones, J. ditto
Jones, W. ditto
Jones, H. ditto
Jones, F. ditto
Jones, R. ditto
Jones, T. R. Liverpool
Jones, C. ditto
Jones, H. B. ditto
Jones, J. ditto
Jones, R. ditto
Jones, E. ditto
Jones, G. ditto
Jones, T. ditto
Jones, J. R. ditto
Jones, W. ditto

Jones, S. Liverpool
Jones, W. ditto
Jones, W. ditto
Jones, J. ditto
Jones, J. Plymouth
Jones, J. Bristol
Jones, R. ditto
Jones, J. P. ditto
Jones, J. Aberystwith
Jones, T. Swansea
Jones, W. ditto
Jones, D. ditto
Jones, R. Greenock
Jones, T. Arbroath
Jones, J. Cardiff
Jones, T. Gloucester
Jones, T. Cork
Jones, W. Milford
Jones, W. C. Chester
Jones, E. Hull
Jones, J ditto
Jones, J. W. Guernsey
Jordon, J. London
Jordon, T. ditto
Jordan, A. ditto
Jordan W. Galway
Joy, W. Plymouth
Joy, J. London
Joy, F. ditto
Joyce, F. ditto
Joyce, H. Liverpool
Joyce, W. ditto
Joynt, R. Belfast
Judge, J. London
Judge, G. B. ditto
Jukes, L. Southampton
Jupp, C. H. Leith

Kallaway. W. London
Kane, T. Liverpool
Karran. J. ditto
Kavanagh, H. ditto
Kavanagh, T. ditto
Kavanagh, M. M. ditto
Kavanagh, G. Cork
Kavanagh, M. Limerick
Kay, S. Liverpool
Kaye, J. ditto
Kean, J. London
Kean, P. Liverpool
Keane, P London
Keane, T. J. Cork
Kearney, P. Liverpool
Keating, W. P. London
Keay, A. Leith
Kedge, R. London
Keefe, R. ditto
Keefe, M. Belfast
Keelty, B. Newry
Keene, J. B. London
Kehoe. N. Liverpool
Kelly, B. Limerick
Keilly, E. Dublin
Kellar, J. Glasgow
Kellaway, W London
Kelly, J W. Dublin
Kelly, J. Y. ditto
Kelly, J, Douglas

Kelly, H. Glasgow
Kelly, W. ditto
Kelly, M. London
Kelly, T. ditto
Kelly, E. ditto
Kelly, O. ditto
Kelly, G. Liverpool
Kelly, T. W. ditto
Kelly, T. ditto
Kelly, A. Poole
Kemp, G. London
Kemp, C. ditto
Kemp, T. ditto
Kemp, T. J. ditto
Kemp, J. Liverpool
Kempe, W.H.B. Londn.
Kemsley, S. Greenock
Kendall, W. Liverpool
Kendall, W. S. London
Kenelly, M. Bristol
Kennedy, M. Lerwick
Kennedy, R. Peterhead
Kennerly, J. London
Kenny, J. ditto
Kenny, W. Liverpool
Kenny, W. Newcastle
Kent, S. London
Keogh, J. W. Colchestr.
Ker, R. Greenock
Kerr, G. Dundee
Kerr, A. Liverpool
Kerrins, J. Sligo
Kerridge, S. Liverpool
Kerswell, A. H. Plymth.
Kerswell, H. ditto
Keys, S. Shields
Kidd, D. Gainsborough
Kiernan, J. Liverpool
Kiernan, J. Liverpool
Kilbride, J. London
Kilbride, T. ditto
Kilby, W. B. ditto
Killick, T. C. ditto
Kilgour, R. S. Shields
Kinahan, T. Belfast
King, E. London
King, J. ditto
King, J. ditto
King, J ditto
King, J. ditto
King, A. ditto
King, W. H. ditto
King, A. F. ditto
King, W. ditto
King, W. ditto
King, W. ditto
King, W. ditto
King, J. Bristol
King, P. M. Cork
King, J. Greenock
King, T. ditto
King, J. Liverpool
King, J. ditto
King, J. T. ditto
Kingsford, J. London
Kinsford, H. Harwich
Kinmond, R. Dundee
Kinsella, G. Dublin
Kinsella, T. Liverpool
Kinsey, J. ditto
Kirby, P. Cork
Kirk, J. H. Sunderland
Kirkbride, W. Douglas
Kirkpatrick, C. Plymth.
Kirkland, W. Liverpool
Kirkus, H. Hull
Kirman, T. H. ditto
Kitchen, T. G. Grimsby
Kitson, W. B. London
Kitson, H. ditto
Kitt, J. Liverpool
Kitt, R. Falmouth
Kneller, J. L. London
Knewstub, R. ditto
Knight, J ditto
Knight, J. ditto
Knight, J. H. ditto
Knight. W. ditto
Knight, V. Leith
Knight, H. Newhaven
Knott, M. Shields
Knott, J. Liverpool
Knox, C. London
Knox, M. ditto
Knox, L. ditto
Knox, W. ditto
Knowler, H Dover
Kramer, H. P. Liverpl.

Lacam, J. Dublin
Lacey, W. ditto
Lacey, J. B. Liverpool
Lacey, T. ditto
Lacey, W.T.A.Sthmptn.
Lack, C. P. London
Lackford. W. B. Faver.
Lackford, S.T. London
Lacon, J. E. Folkstone
Ladbury. G. London
Laffan, M. Dublin
Laidlaw, T. Glasgow.
Lakiff, J. Liverpool
Laing, J. Dundee
Laing, T. Leith
Lakeman, J. B. London
Lalor, J. Belfast
Lalor, J London
Lalor, W. ditto
Lalta, D. Port Glasgow
Lamb, W. London
Lambe, A. Dublin
Lambert, H. London
Lambert, J Waterford
Lambert, P. Wexford
Lancaster, J. London
Lancefield, S. Dover
Land, H. Goole
Land, E. Cork
Landells, T. Plymouth
Lane, T. J. G. London
Lane, T. W. Gloster
Lane, R. G. Poole
Lang, J. P. Liverpool
Langdale, W. H. Hull
Langdon, W. Bridgwtr.
Langley, J. Ramsgate
Langrish, G. London
Langmead, E. Plymouth
Larter, D. London
Laren, A. J. Liverpool
Larkin, C. Dublin
Larkins, W. London
Larlham, C. H. Yarmth.
Lashmar, W. Cowes
Lashmar, W. Shoreham
Laughlin, J. G. Liverpl.
Laurie, A. ditto
Laurie, A. Glasgow
Lavington, T. London
Lavis R. Plymouth
Law, F. London
Lawes, J. Liverpool
Lawless, W. Dublin
Lawlor, P. London
Lawrence, E. C Exeter
Lawrence, W. London
Lawrence, F. ditto
Lawson, E. C. Hartlepl.
Lawson, W. U. Newcstle.
Lawson, W. London
Lawson, T. W. Douglas
Lawson, J. Drogheda
Layborne, A. R. Hull
Layton, E. J. London
Layton, M. L. Hull
Layton, R. V. Yarmouth
Leach, J. London
Leake, E. Hull
Leale, J. D. London
Learmond, T. ditto
Leary, J. Belfast
Leary, J. Dublin
Leatherbarrow, C. L'pl.
Ledger, R. London
Lee, H. ditto
Lee, T. ditto
Lee, W. F. ditto
Lee, W. ditto
Lee, T. Dumfries
Lee, H. Grimsby
Lee, E. Liverpool
Lee, J. C. ditto
Leech, J. ditto
Le Huray, A. Guernsey
Leeming, W, Cardiff
Leery, D. Liverpool
Lees, J. ditto
Lees, J. ditto
Legg, G. Cowes
Legge, H. W. London
Legge, J. A. ditto
Le Feuvre, E. P. ditto
Le Froy, G. B. ditto
Leishman, A. Leith
Leitch, N. Greenock
Leitch, R. Newcastle
Leithead, H. Liverpool
Lemon, C. Bristol
Lemon, C. London
Lemon, S. B. ditto
Lennon, W. Belfast
Lennox, D. Beaumaris
Lennox, D. Glasgow
Leonard, E. Liverpool

Leonard, M. Liverpool
Lepin, C. London
Leslie, J. ditto
Leslie, T. ditto
Lester, G. W. ditto
Letch J. Colchester
Lethem, J. Leith
Levett, W. London
Lewin, J. E. C. ditto
Lewis, J. ditto
Lewis. J. ditto
Lewis, J. G. ditto
Lewis, T. ditto
Lewis, T. ditto
Lewis, W. C. ditto
Lewis, R. Beaumaris
Lewis. A. Liverpool
Lewis. E. ditto
Lewis, J. ditto
Lewis, R. ditto
Lewis, F. N. Sunderlnd
Leyden, T. London
Leyne, M. Cork
Lightfoot, E. London
Lilby, J. Hull
Lilley, J. H. London
Lilly, R. S. ditto
Lilly, F. J. Folkstone
Linas, T. Liverpool
Lincoln, T. Poole
Linder, T, Yarmouth
Lindsay, J. Camp'ltown
Lindsay, P. Dundee
Lindsay, H. Maryport
Lindsey, G. M. Liverpl.
Ling, J. Hull
Linnell, J. W. London
Linstrom, T. Hull
Linton, J. London
Linton, J. J. S. Bristol
Lisle, J. Southampton
Lister. J. W. Hull
Lister, R. London
Little, G. ditto
Little, D. Dublin
Little, J. Greenock
Little, J. Grimsby
Little, J, Liverpool
Littlefield, S. H. ditto
Livewright, J. Dundee
Livingstone, D. Liverpl.
Lloyd, W. S. Gloster
Lloyd, H. Liverpool
Lloyd, J. S. Bristol
Lloyd, W. H. Shoreham
Lobb, J. Dundee
Lobb, T. E. London
Lockey, T. Hull
Lockhart, S. London
Lockhart, L. Douglas
Loggie, J. Peterhead
Longworth, G. London
Lonsdale, J. R. Liverpl.
Loomes, E. J. London
Lorden, S. Southamptn.
Lording, J. Hull
Lorimer, J Dundee
Loughnan, N. Dublin
Loutitt, S. J. London
Love, A. W. ditto
Love, T. Bridport
Love, T. H. St. Ives
Love, G. Liverpool
Loveless. J, H. London
Lovell, J. W. Dundee
Lovell, D. W. Fowey
Lovell, E. London
Loveluck, W. Swansea
Lovibond, J. Bridgwatr
Low, W. H. London
Low, J. Dundee
Low, D. W. Leith
Lowday, W. Liverpool
Lowe, T ditto
Lowe, O. G. London
Lowen, C. ditto
Lowry, J. ditto
Lowth, H. Arbroath
Lowther, J. London
Lowther, P. R. Hull
Loxton, J. Bristol
Loxton, J. London
Lucas, H. A. ditto
Luce, L. Liverpool
Luce, R. J. ditto
Luck, T. London
Luckley, M. S. Hartlepl.
Lucock, J. London
Lucroft, W. H. ditto
Ludlow, E. W. Liverpl.
Lukes, W. London
Luscombe, J. ditto
Luscombe, G. Plymouth
Luya, H. C. Liverpool
Lyall, J. Glasgow
Lyell, A. Aberdeen
Lyle, E. A. Southamptn.
Lynch, J. Hartlepool
Lynch, T. Liverpool
Lynch, P. Galway
Lynch, J. London
Lynch, R. ditto
Lyne, D. ditto
Lyne, R. S. ditto
Lynn, W. ditto
Lynn, W. F. ditto
Lyon, J. Greenock
Lyon, W. Liverpool
Lyons, T. S. Cork
Lysaght, W. London

Macadie, G. Wick
Macallum, J. London
Macdonald, R. ditto
Macdonald, A. Cmpbtn.
Macdonell, J. Dublin
Macdonald, J Inverness
Macdonald, G. ditto
Macdonald, R. ditto
Macey, J. Plymouth
Macey, H. C. London
Macfarlane, A. Aberdeen
Macfie, I. G. Dublin
Macfie. W. Greenock
Mackaie, J. Liverpool
Mackay, J. A. London
Mackay, G. London
Mackay, J. ditto
Mackay, R. ditto
Mackay, B. Southampton
Mackay. D. Jersey
Mackay, W. ditto
Mackay. A. Liverpool
Mackay, A. ditto
Mackenzie, R. Stornowy.
Mackenzie, T. London
Mackenzie, K. Aberdeen
Mackenzie, J. Hartlepl.
Mackie, B. London
Mackie, J. B. ditto
Mackie, J. Liverpool
Mackie, S. J. Folkstone
Mackings, T. Hartlepool
Maclean. W. London
Maclean, F. ditto
Maclean, H. J. ditto
Maclean, E. ditto
Maclean, C. H. ditto
Maclean, C. J. A. ditto
Maclean, W. C. Dover
Maclean, W. C. Portsm.
Maclean, W. G. ditto
Macleay, A. R. Newcstl.
Macleay, A. R. Sundld.
Macnamara, J. Liverpl.
Macphail, D. Campbletn.
Macpherson, G. Leith
Macready, W. Dublin
Macqueen, F. M. Beaums.
Macqueen, J. London
Madgin, H. ditto
Maggs, J. ditto
Magaurin, J. ditto
Magary, J. Liverpool
Magee, J. Wexford
Maguiness, J. Dublin
Mahon. O. London
Mahon, R. H. D. Woodbg.
Mahony, D. Dublin
Mahony P. Cork
Mahony, W ditto
Main, H. S. Greenock
Main, R. ditto
Main, R. London
Main, J. A. ditto
Mainprize, R. ditto
Major, S Dublin
Makepeace, W. Londn.
Malcolm. W. Leith
Mallett, W. T. London
Malley, S. Padstow
Malone, M. Liverpool
Malony, D. Cork
Malraison, W. London
Malthy, G. ditto
Manby, W. Newcastle
Manby, G. M. Bristol
Mann, J. M. London
Mann, J. Harwich
Manning, W. S. Liverpl.
Mansfield, J. London
Manson, S. Wick
Manwaring, H. London
March, J. London

March, J. London
March, S. C. ditto
Mark, J. ditto
Marks, W. Dover
Marley, M Exeter
Marriott, G. London
Marsdon, J. J. Liverpool
Marsh, W. W. Grimsby
Marshall, T. London
Marshall, W. ditto
Marshall, G. ditto
Marshall, F. H. Sundrlnd
Marshall, J. Perth
Marshall, B. Alloa
Marshall, F. Kirkaldy
Marshall, R. Lancaster
Marshall, W. Whitehavn
Marshall, W. Liverpool
Marshall, H. ditto
Marshall, J. Hull
Martell, C. Portsmouth
Martell, G. Southamptn
Marrack, R. Liverpool
Martin, G. Leith
Martin, H. Liverpool
Martin, J. ditto
Martin, J. ditto
Martin, E. Z. London
Martin, T. Dundalk
Martin, J. Bristol
Martin, T. Waterford
Martin, J. ditto
Marvin, W. W. London
Mason, I. ditto
Mason, J. H. ditto
Mason, J. Sunderland
Mason, G. Leith
Mason, J. Hull
Mason, R. ditto
Mason, R. E. ditto
Mason, M. W. London
Masseroy, D M. Livrpl.
Massett, A. M. London
Masson, W. ditto
Masters, G. Arundel
Masterton, H. M. D. Ldn
Masterman, W. J. ditto
Matcham, R. Hull
Mathie, J. R. Leith
Matthews, T. M. London
Matthew, P. Montrose
Matthew, J. ditto
Matthew, G. W. ditto
Matthew, W. Exeter
Matthews, M. Dundalk
Matthews, W J. Glsgw.
Matthews, J. Gloucester
Matthews, W. ditto
Matthews, J. Workingtn.
Maunsell, D. C. London
Mawlam, T. Stockton
Maxton, L. M. Teignmth
Maxwell, J. D. Shields
Maxwell, E. Carnarvon
Maxwell, J. Liverpool
May, J. C. London
May, W. T. Portsmouth
May, H. Newhaven
May, G. H. Lowestoft
Mayall, J. London
Mayhank, H. Liverpool
Maynard, D. London
Maynard, J. ditto
Maynard, S. Glasgow
Maylor, P. B. Liverpool
Mayne, A. ditto
Mayo, J. P. Newport
M'Adam, W. Truro
M'Adam, R. Liverpool
M'Adie, W. London
M'Allister, C. ditto
M'Allister, C. Liverpool
M'Allister, P. ditto
M'Allister, S. Greenock
M'Allister, J. Dublin
M'Allum, D L. Newcastle
M'Anally, C. Coleraine
M'Aulay, A. Greenock
M'Ardle, J. Liverpool
M'Arthur, R. Greenock
M'Arthur, D. Tralee
M'Arthur, A. Wigtown
M'Austen, R. Greenock
M'Ateer, A. Newry
M'Bain, W. Liverpool
M'Bride, H. H. ditto
M'Cann, C. Harwich
M'Callom, W. Aberdeen
M Cann, J. London
M'Carthy, R. Cork
M'Carthy, J. J. Kinsale
M'Carthy, E. Liverpool
M'Causland, M. S. H do.
M'Clelland, W. Liverpl.
M'Clelland, S. ditto
M'Clelland, T. ditto
M'Clelland, W. ditto
M'Clear, O. P. Dover
M'Closketh, J. Liverpool
M'Clure, ditto
M'Coll, J. Glasgow
M'Colgan, J. ditto
M'Colley, T. Liverpool
M'Comb, E. ditto
M'Connachie, W. ditto
M'Connell, J. Douglas
M'Cormack, J. Chester
M'Cormack, J. Limerick
M'Cowen, T. Dublin
McCracken, H. J. Ross
McCreadie, W. Irvine
McCullen, M. Dublin
M'Culloch, J. London
M'Culloch, J. ditto
M'Dermott, M. ditto
M'Dermott, J. ditto
M'Devitt, J. ditto
M'Devitt, J. L'derry
M'Dona, C. H. London
M'Donald, A. ditto
M'Donald, J. ditto
M'Donald, J London
M'Donald, C Glasgow
M'Donald, G. Hull
M'Donald, H. Leith
M'Donald, W. Liverpool
M'Donald, A. Shields
McDonald, J. Inverness
M'Donald, S. Waterfd
M'Donnell, C. London
M'Donnell, T. Cork
M'Donnough, E. Londn.
M'Dougall, D. Glasgow
M'Dougall, J. Greenock
M'Dowell, B. N. Belfast
M Dowell, P. Leith
M'Eachran, D. Cambltn.
M'Elroy, J. Liverpool
M'Entecart, J. Liverpl.
M Entee, J. Belfast
M'Farlane, P. Greenock
M Farland, D. ditto
M'Fee, W. ditto
M'Garry, P. London
M'Garrigh, J. Liverpool
M'Gilchrist, J. London
M'Gilchrist, J. Grngmth.
M'Gillivrie, D Grimsby
M Gilvray, H, Poole
M'Goldnich, J. Liverpl.
M Goldnich, J. ditto
M'Gorrin, J. ditto
M'Gowan, J. Rochester
M'Gregor, J. Grngmth.
M'Gregor, H. Greenock
M'Guiness, P. Dublin
M'Guiness, J. ditto
M'Guire, J. Westport
M'Hugh, D. Galway
M'Ilvenna, A. Belfast
M'Ilwainee, A. Belfast
M'Ilwraith, J. Ayr
M Ilwraith, W. Glasgow
M'Intosh, J. Aberdeen
M'Intosh, F. W. London
M'Intyre, D. Greenock
M'Intyre N. ditto
M'Intyre, P. ditto
M'Kay, J. Belfast
M'Kee, A. ditto
M'Kee, P. ditto
M'Kenzie, J. Bow'ness
M'Kenzie, W. Grngmth.
M'Keown, F. Belfast
M'Killop, F. A. Glasgw.
M, Kinley, J. Liverpool
M'Kinnon, P, Campblta
McKowen, T. Dublin
M'Lean, J. Greenock
M'Lean, J. ditto
M'Larty, M. ditto
M Lellan, D. Boston
M'Lelland, A. Liverpool
M'Leod, R. G. ditto
M'Mahon, P. London
M'Mahon, J. ditto
M'Manus, J. Dublin
M'Masters, J. London
M'Millan, J. Hartlepool
M'Millan, J. London
M'Millan, A. Rochester
M'Mullen, R. Dublin
M'Mullen, R. London
M'Murray, J. Liverpool

M'Muster, D.W. Greenk.
M'Nab, G. Liverpool
M'Nab, A. Glasgow
M'Nab, C. Teignmouth
M'Nally, J. H. Liverpool
M'Namee, J. Westport
M'Naughten J. Leith
M'Naughten, R. Glasgw.
M'Neill, A. Irvine
M'Nevin, E. Liverpool
M'Nulty, A. ditto
M'Nulty, M. London
M'Parlan, J. Belfast
M'Phee, J. London
M'Pherson, A. Glasgow
M'Pherson, D. ditto
M'Pherson, J. London
McPherson, C. Greenock
M'Quistan, J. Liverpool
M'Qualter, W. London
M'Rae, W. ditto
M'Rae, D. Inverness
M'Ritchie, J. ditto
M'Robbie, J Glasgow
M'Shea, F. Stockton
M'Valley, J. Liverpool
M'William, J. O. London
Meade, D. ditto
Meade, S. Yarmouth
Meader, W. H. London
Meadows, E. Liverpool
Meakin, W. London
Meakin, G. Liverpool
Mears, P. London
Mearns, J. Stockton
Measor, W. B. London
Meckiff, J. Hull
Medcalf, G. London
Meddins, J. Liverpool
Medhurst, J. London
Meeker, W. P. Bristol
Meikle, R. C. Ramsey
Melbourne, J. Boston
Mellish, C. London
Mellish, J. B. ditto
Mellor, J. Hull
Melville, J. Dundee
Mepstead, E. London
Mercer, J. ditto
Meredith, F. G. ditto
Merrell, W. ditto
Merrit, W. Hull
Messenger, J. A. Londn
Messenger, G. B. ditto
Metcalf, G. ditto
Metcalfe, J. ditto
Metcalfe, G. Hull
Meteyard, J. Liverpool
Miall, F. A. ditto
Miall, H. W. Southampt
Midcalf, W. Liverpool
Middleship, W. London
Middleton, F. Liverpool
Middleton, G. Aberdeen
Middleton, G. H. Plymth.
Milford, T, S. Liverpl.
Miles, S London
Millar, S. Belfast
Millar, J. Inverness
Millar, R. Hartlepool
Millard, G. H. London
Miller, G. Arundel
Miller, D. Belfast
Miller, J. Liverpool
Miller, W. C. ditto
Miller, J. Dublin
Miller, W. Grangemo.
Miller, W. M. Dundalk
Miller, W. Greenock
Miller, D. T. London
Miller, H. ditto
Miller, H. Southampton
Miller, T. S. Waterford
Millett, J. C. Penzance
Milligan, H. Wigtown
Mills, J. Colchester
Mills, W. London
Mills, F. V. ditto
Mills, W. T. ditto
Mills, S. Lowestoft
Milner, W, H. London
Milner, G. S. Cardiff
Minniken, W. J. London
Minniece, W. Belfast
Minns, R. H. Southmptn.
Minors, R. Truro
Minter, D. London
Minter, R. R. ditto
Minter, W. ditto
Minter, B. Folkstone
Mitchell, F. D. London
Mitchell, G. ditto
Mitchell, G. R. ditto
Mitchell, W. H. ditto
Mitchell, C. ditto
Mitchell, W. J. S. ditto
Mitchell, J. Leith
Mitchell, R. B. ditto
Mitchell, G. Bristol
Mitchell, R. Liverpool
Mitchell, C. T. Plymth.
Mitchell, S. Portsmouth
Mitchell, G. Southamptn
Mitchell, H. ditto
Mitchell, T. M. Sundrld.
Moat, M. London
Moate, T. ditto
Mogg, T. E. ditto
Mohony, P. ditto
Moir, W. A. Liverpool
Mold, W. Southampton
Moloney, F. London
Molony, W. Cork
Molyneux, W. London
Monahan, J. Cork
Monahan, M. London
Monger, W. E. ditto
Monk, W. G. Gloster
Monkhouse, J. Liverpool
Montgomerie, R. Irvine
Montgomery, J. Dublin
Montgomery, S. Hull
Montgomery, W. L'pool
Montgomery, S. London
Montgomery, W. ditto
Monro, R. Leith
Monro, J. Liverpool
Montray, J. J. Shields
Montrie, R. Dundee
Moody, C. Bristol
Moody, H. Hartlepool
Moon, T. London
Moorcraft, E. ditto
Moord, W. ditto
Moorhead, J. ditto
Moore, C. J. ditto
Moore, H. ditto
Moore, J. ditto
Moore, D. ditto
Moore, T. S. ditto
Moore, W. ditto
Moore, J. ditto
Moore, J. Liverpool
Moore, J. ditto
Moore, W. P. Hull
Moore, J. Belfast
Moore, W. Southamptn.
Moore, P. Portsmouth
Mopstead, C. London
Moorsom, G. ditto
Moran, P. Hull
Moran, P. Galway
Morehouse, W. London
Moreland, A. Liverpool
Morden, J. London
Morford, J. Folkstone
Morgan, J. London
Morgan G. ditto
Morgan, H. V. ditto
Morgan, R. H. ditto
Morgan, W. G. ditto
Morgan, J. Bristol
Morgan, H. ditto
Morgan, D. Cardigan
Morgan, E. Liverpool
Morgan, F. D. ditto
Morgan, T. ditto
Morgan, J. Milford
Morford, J. Folkstone
Morgian, J. Liverpool
Morison, R. Greenock
Morley, G. O. Bristol
Morley R. Liverpool
Morley, R. R. Yarmth.
Morris, T. Caernarvon
Morris, S Dublin
Morris, J. Dundee
Morris, J. Liverpool
Morris, J. London
Morris J. ditto
Morris, W. B. ditto
Morris, C. J. ditto
Morrison, A. Belfast
Morrison, J. Glasgow
Morrison, J. ditto
Morrison, J. London
Morrison, W. ditto
Morrow, J. Woodbridge
Morrissey, J. London
Mortimer, T. Liverpl.
Mortimore, G. P. London
Mortimore, G. A. ditto
Mortimore, J. ditto
Morton, G. ditto

Morton, J. J. London
Morton, W. ditto
Morphew, J. ditto
Moseley, E. Liverpool
Moses, J. ditto
Moss, B. London
Moss, T. Liverpool
Mostyn, T. P. London
Mostyn, L.W.W. L'pool
Mostyn, R. Perth
Moth, J. G. Portsmouth
Moulden, J. London
Mountford, J, Hartlepl.
Moutray, J. J. Shields
Moxley, W. London
Moxon, J. ditto
Moxon, R. R. Hull
Mowatt, J. Wick
Moylan, D. Limerick
Moylan, J. Liverpool
Moynahan, C. Cork
Muckle, J. London
Mudie, J. Liverpool
Muir, D. G. Irvine
Muir, J. Kirkaldy
Muir, W. Greenock
Muirhead, J. ditto
Muirhead, A. London
Mummery, E. Folkstone
Mulcahy, E. Limerick
Mulhern, P. London
Mullins, J. S. ditto
Mulvey, J. ditto
Munday, G. P. ditto
Munday, W. ditto
Mundy, J. ditto
Munro, W. ditto
Munro, D. ditto
Murley, J. Cork
Murley, M. ditto
Murnin, J. Liverpool
Murphy, C. London
Murphy, J. R. ditto
Murphy, T. ditto
Murphy, A. Dublin
Murphy, J. ditto
Murphy, G. H. ditto
Murphy, J. Liverpool
Murphy, W. ditto
Murphy, W ditto
Murphy, J. Strangford
Murphy, P. Waterford
Murray, G. Cardiff
Murray, E, Liverpool
Murray, J. ditto
Murray, G. Dundee
Murray, W. ditto
Murray, A. Glasgow
Musgrove, E. D. Liverpl.
Mutlow, C. W. London
Mutter, G. Glasgow
Mutlow, T. London
Myers, N. ditto
Myhill, T. ditto

Nagle, W. Waterford
Nancarrow, J. Flmouth
Nancarrow, R. London
Nance, J. Sunderland
Nanson, I. H. Leith
Nanson, J. London
Napier, F. ditto
Nash, B. London
Nash, J. ditto
Naylor, F. Liverpool
Naylor, A. London
Neale, J. ditto
Neame, C. T. ditto
Neave, J. ditto
Nedham, G. F. ditto
Needham, W. Liverpool
Needs, J. Lyme
Neil. A. Port Glasgow
Neile, J. Liverpool
Neill, J. ditto
Neill, W. London
Neilson, W. ditto
Nelson, J. ditto
Nesbitt, C. dttto
Nesbitt, W. ditto
Nettleingham, J. ditto
Neville, D. Glasgow
Neville, J. London
Neville, R. ditto
New, C. ditto
New, E. ditto
Newbury, H. Swansea
Newby, T. E. Sunderld.
Newman, E. Liverpool
Newman, W. London
Newmarch, G. ditto
Newsom, J. ditto
Newsom, J. F. ditto
Newton, H. J. ditto
Newton, T. ditto
Newton, G. Portsmouth
Newtou, W. Sunderland
Neylan, J. London
Nichol, T. ditto
Nichol, T. Stockton
Nicholas, R. W. Newport
Nicholls, F. C. London
Nicholls, G. F. ditto
Nicholls, J. ditto
Nicholson, F. H. C. Leith
Nicholson, M. London
Nicholson, T. Whitehavn
Nicol, J. Stockton
Nicoll, W. Grimsby
Nimmo, W. T. Glasgow
Nisbett, R. M. Goole
Niven, T. Cardiff
Nixon, J. Liverpool
Nixon, R. ditto
Nixon, J. London
Nixon, P. ditto
Nixon, W. J. ditto
Noakes, W. H. ditto
Nokes, R. C. ditto
Noonan, D. Liverpool
Norbury, J. ditto
Norbury, W. ditto
Norman, R. A. Carnarvon
Norman, R. F. London
Norris, A. Liverpool
Norris, T. London
Noss, J. J. London
Nott. W. Liverpool
Nowlan, J. Dublin
Nutting, J. Liverpool

O'Beirne, H. G. Sligo
O'Brien, W. Dublin
O'Brien, J. Liverpool
O'Callaghan, R. Limrck
O'Connor, J. Tralee
O'Connor, T. London
O'Connor, G. ditto
O'Dea, J. ditto
O'Donnell, C. Liverpool
O'Donaghue, M. Cork
O'Dowd, J. London
O'Driscoll, M. ditto
O'Dwyer, W. ditto
O'Flynn, J. Galway
O'Gorman, J. Liverpool
O'Halloran, M. Limerick
O'Keefe, P. Liverpool
O'Loghlan, G. London
O'Loglin, M. ditto
O'Meager, M. ditto
O'Neill, J. W. Liverpool
O'Neill, R. ditto
O'Rourke, J. ditto
O'Shaughnessy, D. Lond
O'Shaughnessy, J. Limk.
O'Shaughnessy, F. ditto
O'Sullivan, E Dublin
O'Toole, D. Liverpool
Oades, W. London
Oakes, W. ditto
Oates, T. Liverpool
Oates, N. Falmouth
Obree, T. Southampton
Odell, G. ditto
Ogilvie, R A. London
Old, R. Liverpool
Oldham, J. London
Oldham, L. Liverpool
Oldrey, T. London
Oldridge, H. Liverpool
Oliver, F. A. London
Oliver, R. Liverpool
Oram, R. E. S. London
Oram, G. R. ditto
Ord, C. Stockton
Ord, G. Glasgow
Ormsby, T. Liverpool
Orr, J. Greenock
Osborne, T. London
Osborn, J. Newhaven
Osborne, E. Liverpool
Osman, F. Southampton
Overton, H. Liverpool
Overton, C. London
Overton, F. T. C. ditto
Overy, G. W. Shoreham
Owen, J. Liverpool
Owen, W. F. Plymouth
Owen, H. Folkstone
Owen, C. London
Owens, J. ditto
Owens, J. ditto
Owens, J. Liverpool

Owner, J. Gloster
Owner, J. ditto
Owston, J. London
Oxley, J. Liverpool
Oxtoby, G. Hull

Pace, S. London
Packett, F. Swansea
Padia, B. London
Padmore, J. M. ditto
Pagan, D. C. Dumfries
Pagden, E. Limerick
Page F. Southampton
Page, E. ditto
Page, H. Liverpool
Paine, S. London
Paine, T, ditto
Palfray, W. H. ditto
Palliser, F. Sunderland
Palmer, T. London
Palmer, W. ditto
Palmer, J. ditto
Palmer, C. R. Falmouth
Palmer, H. D, Portsmth
Pamphlett, W. London
Papps, T. G. London
Paramor, W. Lyme
Parish, C J. London
Parfitt, H. ditto
Parke, C. ditto
Park, G. A. Bristol
Park, J. Liverpool
Park, D. London
Park, R Glasgow
Parker, R. London
Parker, Z. ditto
Parker, G. ditto
Parker, R. ditto
Parker, J. ditto
Parker, F. ditto
Parker, S. ditto
Parker, J. F. Sthmptn.
Parker. G. E. Liverpool
Parker, R. Leith
Parker, R. D. Portsmth.
Parkinson, R. Liverpool
Parkinson, W. Hrtlpool.
Parks, R. M. London
Parry, W. E. ditto
Parry, C. ditto
Parry, W. ditto
Parry, J, Liverpool
Parry, J. Y. ditto
Parry, K. ditto
Parry H. C. ditto
Parry, T. ditto
Parry, A. ditto
Parry, G. H. ditto
Parry, J. ditto
Parry, O. ditto
Parsons, W. C. London
Parsons, S. ditto
Parsons, F. ditto
Parsons, G. ditto
Parsons, J. M. Liverpool
Parsons, T. Harwich
Part, S. Leith
Partridge, R. London
Partridge, R. Dublin
Pascoe, J. R. C. Penzance
Pascoe, T. Falmouth
Patterson, R. London
Paterson, D. Leith
Paterson, T. J. ditto
Paterson, T. Limerick
Paton, R. M. London
Patrick, D. P. ditto
Patrick, W. J. ditto
Patterson. E. ditto
Patterson, R. ditto
Patterson, J. Belfast
Patterson, M. Truro
Patterson, T. Shields
Patterson, H. Milford
Paul, T. London
Paul, H. Liverpool
Paul, R. ditto
Paul, B. ditto
Paul, D. Glasgow
Pawlett, J. Liverpool
Paxton, J. London
Paxton, J. Boston
Paxton, C. Kirkaldy
Payne, J H Hull
Payne, J. London
Paynter R. C. ditto
Peace, T. Liverpool
Peach, C. Wick
Peake, W. Cardiff
Peall, H. London
Pearce, W. Gloster.
Pearce, J. A Truro
Pearce, R. London
Pearce, H. Cardiff
Pearson, H. J Hull
Pearson, G. ditto
Pearson, W. Liverpool
Pearson, W. L. ditto
Peart, I. Shields
Peart, A. London
Pease, W. London
Peat, J. ditto
Peel, G. ditto
Peeps, E. Lynn
Pellowe, T. P. Liverpl.
Pemberton, T. Hartlepl.
Pemberton, J. Liverpl.
Penberthy, J P. L'derry
Pender, J. M. Liverpl.
Pendry, T. London
Penfold, E. L. Llanelly
Penley, W. B London
Penman, G. A. Newcastle
Pennington, J. Liverpool
Penny, D. Sunderland
Penny, D. Liverpool
Penny, W. ditto
Penny, J. London
Pentith, S Hull
Pentith, G. ditto
Pentreath, R. London
Pentreath, W. P. ditto
Pepper, L. London
Percival, J. Liverpool
Percy, E. Scarboro'
Pereira, E. London
Perkins, W. S. London
Perkins, T. ditto
Perkins, W. G. ditto
Perkins, J. H. Liverpool
Perkis, W. Portsmouth
Persse, H. S. London
Perrin, R. ditto
Perrin F. J. ditto
Perrin, R. T. Liverpool
Perrott, C. London
Perry, F. Glasgow
Perry, H. Liverpool
Perry, G. ditto
Petch, J. Liverpool
Peter, J. Dundee
Peters, J Liverpool
Peters. W Cardiff
Petherick, W. Ramsgate
Peto, C. London
Peyton, W ditto
Phelan, N. Dublin
Phelan, F. Tralee
Phillips. W. London
Phillips W. ditto
Phillips. W. ditto
Phillips, M. Bristol
Phillips A. Penzance
Phillips, L. Newport
Phillips, D. Llanelly
Phillips, G. Faversham
Phillips, J. Falmouth
Phillips, W. Exeter
Phillips, J. W Southmptn
Pick. D. London
Pickett, J. ditto
Pickford, C. T. ditto
Pickney, . Shields
Pickthall, W. S. Liverpl.
Piell. G. Dublin
Pierce. T. Liverpool
Pierce, J. ditto
Pigott. R. Cork
Pigott, H. B. London
Pigott, R. H. G. F. ditto
Pillar. J. Plymouth
Pilmore, D. Shoreham
Pincombe. W. London
Pipers. I. Rochester
Pirie, J. Leith
Pirie J. Campbeltown
Pitbary, J. Liverpol
Pitcairn, W. London
Pithie, M. B. Stornoway
Pitman, J. London
Pittar, T. J. ditto
Pittman, J. Waterford
Pittman, F. Swansea
Platten R. Lynn
Playford, T. Rye
Plowman, C. E. London
Plunkett, B. ditto
Plunkett, V. W. ditto
Plunkett, B. Liverpool
Pochin, C. London
Pocock. C. M. ditto
Pode, L. Plymouth
Poer, S. L. London
Pollard, C. B. ditto

Polson, D. Greenock
Polson, D. ditto
Polson W. ditto
Pook, W. Liverpool
Poole, H. R. London
Poole, W. ditto
Poole, J. Bristol
Poole, G. E. Plymouth
Poole, W. H. Lancaster
Poole, G. G. Plymouth
Pooley, A. London
Pope, R. Sunderland
Pope, G. Folkstone
Popham, J. L Plymouth
Popkiss, E. London
Porter, R. Montrose
Postell, R. Hull
Potbury, R. Liverpool
Potbury, J. ditto
Potbury, T. London
Potter, T. London
Potter, C. Newhaven
Pounce, J. H. London
Pounce, J. H. Jun. ditto
Powell, J. D. ditto
Powell, J. Chester
Powell, W. Padstow
Powell, F. M. Llanelly
Powell, R. Hull
Power, T. Liverpool
Power, M. ditto
Power, P. London
Power, J. ditto
Power, C. F. ditto
Powis, C. ditto
Pratt, J. Portsmouth
Pratt, S. T. Lynn
Pratt, D. Dundee
Pratt, A. London
Precious, G. ditto
Prendergast, J. ditto
Prentice, J. ditto
Preston, D. B. Southm.
Preston, J.C. Liverpool
Preston, E. W. Dublin
Prestwidge, G. London
Pretty, E. J. Gloster
Price, G. H. Kirkwall
Price, T. Manchester
Price, W. Gloster
Price, C. Hartlepool
Price, C. London
Price, J. B. ditto
Pridle, G. ditto
Pring, F. ditto
Pringle, J. Liverpool
Pringle, G. Bristol
Prisley, H. London
Pritchard, B. Liverpool
Pritchard, D. ditto
Pritchard, J. Beaumaris
Pritchard, D. ditto
Pritchard, R. London
Procter, R. Hartlepool
Procter, T. Whitby
Proctor, M. Dundee
Prophit, W. London
Protheroe, J. ditto
Prout, R. E. London
Prowse, R. T. ditto
Puddicombe, G. N. Dart
Pudner, S. London
Pugh, J. Liverpool
Pullen, R. J. London
Punchard, W. H. ditto
Purcell, P. Limerick
Purdell, J. F. ditto
Purdie, R. Glasgow
Purdy, J. Liverpool
Purkiss, W. London
Purser, M. W. ditto
Puttick, J. Portsmouth
Pyke, J. Liverpool
Pyke, C. Belfast
Pyke, W. London

Quayle, W. Ramsey
Quick, R. London
Quick, J. ditto
Quick, J. ditto
Quick, W. ditto
Quill, R. S. Scilly
Quin, J. Limerick
Quine, J. Douglas
Quine, R. ditto
Quinton, J. London
Quinton, H. T. Bristol
Quintrell, W.L. London

Raby, W. S. London
Race, J. ditto
Racon, C. T. T. ditto
Raddon, G. W. ditto
Radford, G. R. Jersey
Rae, H. C. London
Raggett, G. B. Dover
Raggett, R. Colchester
Raine, J. Sunderland
Rainger, C. W. London
Raitt, A C. ditto
Raleigh, W Hull
Ralph, J. London
Ralph, G. Liverpool
Ralph, E. Plymouth
Ralph, J. Cowes
Ralph, J. Chester
Ramm, J. Wells
Ramsay, J. Greenock
Ramsay, W.B. Plymth.
Randall, H. London
Randall, J. ditto
Randall, E. Truro
Randles, G. Liverpool
Rankin, W. ditto
Rankin, R. ditto
Ramm, J. Wells
Ratcliff, H. Liverpool
Rate, J. W. London
Raven, A. London
Rawling, J. Jersey
Ray, J. Newport
Rayner, J. R. Newcastle
Raynsford, J. Liverpool
Rayson, C. T. London
Rea, C. Plymouth
Rea, R. Dublin
Rea, C. Plymouth
Rea, R. Dublin
Read, F G. London
Read, J. ditto
Read, W. K. ditto
Read, J. Belfast
Read, R. Cork
Read, H. W. Dover
Read, S. Liverpool
Reader, T. M. ditto
Ready, W. J. London
Rean, C. ditto
Reay, J. Liverpool
Redden, A. Newcastle
Redden, T. Dublin
Redfern, E. Hull
Redfern, J. H. St. Ives
Redman, G. J. London
Redpath, W. Rochester
Redsull, H. Deal
Reece, E. Cardiff
Reed, A. Southampton
Reed, W. J. Gloucester
Reed, C. A. Newcastle
Rees, D Glasgow
Rees, W. Shields
Rees, J. Shoreham
Rees, W. Cardiff
Rees, J. ditto
Rees, W. ditto
Rees, W. ditto
Rees, G. Milford
Reese, P. Liverpool
Reeve, G. H Dover
Reeves, W. T. London
Reid, E. F. Inverness
Reid, J. Dundee
Reid, J. Glasgow
Reid, J. ditto
Reid, W. London
Reid, R. Aberdeen
Reid, J. Ballina
Reid, J. Leith
Reid, R. Irvine
Reid, J. Montrose
Reid, J. M. Liverpool
Reilly, J. Westport
Reilly, E. London
Rennison, G. Shields
Rennison, W. Berwick
Rennison, J. Grimsby
Renowden, J. London
Renton, R. R. Leith
Renwick, A. London
Renwick, J. S. ditto
Renny, R. de Liverpool
Reynolds, E. Hull
Reynolds, A. R. London
Reynolds, J. ditto
Reynolds, R. ditto
Reynolds, R. Dover
Reynolds, G. Weymouth
Reynolds, G. ditto
Riboldi, J. London
Rice, J. R. ditto
Rice, E. Liverpool
Rice, A. ditto
Rice, B. H. Bristol

Rich, F. London
Rich, A. S. Liverpool
Richard, J. London
Richard, G. H. London
Richards, H. Folkestone
Richards, W. Gloster
Richards, H. Liverpool
Richardson, R. London
Richardson, J. ditto
Richardson, A. Scilly
Richardson, Shields
Richardson, J. A. Stocta
Richardson, I. Liverpl.
Richardson, T. ditto
Richardson, C. ditto
Richardson, A. Leith
Richardson, W. Bristol
Richardson, J. Yarmoth.
Riches, R. W. London
Richmond, A. ditto
Richmond, J Maldon
Rickman, J. Portsmouth
Rickon. A. London
Riddell, E. London
Riddell, A. Aberystwith
Rider, J. Guernsey
Rider, W. R. Fleetwood
Ridgway, W. D. London
Ridley, T. J. Sunderland
Ridout, T. Poole
Rigmaiden, T. Liverpool
Rimmington, T. London
Rimington, H. Rochester
Riordan, J. M. Hartlepl.
Ritchie, W. Liverpool
Ritchie, J. Greenock
Ritchie, H. ditto
Ritchie, J. Inverness
Ritson, J. Whitehaven
Roach, J. B. Liverpool
Robb, T. London
Robb, D. Dundee
Roberson, A. F. London
Roberts, W. J. ditto
Roberts, E. L. ditto
Roberts, J. ditto
Roberts, W. ditto
Roberts, W. ditto
Roberts, J. ditto
Roberts, C. D. ditto
Roberts, W. ditto
Roberts, J. Liverpool
Roberts, W. ditto
Roberts, T. ditto
Roberts, J. H. ditto
Roberts, W. Sunderland
Robertshaw, W. Hull
Robertson, P. London
Robertson, J. Greenock
Robertson, J. Lowestoft
Robertson, G. Leith
Robertson, J. ditto
Robertson, J. Hull
Robins, W. Liverpool
Robins, H London
Robins, G. S. ditto
Robinson, R. Carlisle
Robinson, J. London
Robinson, R. London
Robinson, W ditto
Robinson, W. ditto
Robinson, T. ditto
Robinson, R. Liverpool
Robinson, W. ditto
Robinson, J. ditto
Robinson, J. L. ditto
Robinson, M. C. ditto
Robinson, J. Newhaven
Robinson, J. Shields
Robinson, W. Sunderld.
Robinson, R. C. ditto
Robson, W. Shields
Robson, A. ditto
Robson, J. S. ditto
Rochford, R. D. Galway
Rodd, H. Grangemouth
Roderick, T. Llanelly
Rodger. W. Montrose
Rodgerson, J. Shields
Rodgerson, R. ditto
Rodger, J. Goole
Rogers, E. W. London
Rogers, W. Maldon
Rogers, T. Llanelly
Rogers, J. Milford
Rogers. S. Dublin
Rogers, S. Shields
Rogers, C. Swansea
Rollo, A. London
Rolls, F. ditto
Rolls, J. H. ditto
Ronage, P. ditto
Ronayne, W. ditto
Rooke, H. H. Liverpool
Roper, R. London
Rose, J. C. Bristol
Rose, R. Leith
Rosenberg, A. London
Roskell, W. Liverpool
Roskell, R. Fleetwood
Ross, R. Liverpool
Ross, J. Limerick
Ross, J. Leith
Ross, A. ditto
Ross, A. Glasgow
Ross, J. ditto
Ross, D. Sunderland
Ross, E. London
Ross, J. B. ditto
Ross, F. ditto
Ross, W. L. ditto
Rossiter. A. Gloster
Rossiter, M. Dublin
Rothwell, J. Bristol
Rougham, J. London
Rountree, J. D. Dublin
Rourke, E. Liverpool
Rourke, O. ditto
Rourke, J. Hull
Rourke. H. London
Rouse, W. H. ditto
Routledge, J. Carlisle
Routledge, J. Liverpool
Rowan, H. Belfast
Rowells, W. London
Rowlands, R. Abrystwh
Royle, J. G. Manchestr
Rubie, J. Westport
Rudall, C. Llanelly
Ruddock, R. S. London
Rudwick, C. Arundel
Ruegg, R. London
Ruegg, R. H. ditto
Ruggles, H. ditto
Russell, G. A. ditto
Russell, J. H. S. Plymth.
Russell, R. J. Liverpool
Russell, C. London
Russell, J. ditto
Russell, J. Greenock
Russell, J. London
Rust, W. ditto
Ruston, A. ditto
Rutherford, J. Greenock
Rutledge, W. Bristol
Rudwick, C. Arundel
Ryall, J. London
Ryan, P. Dublin
Ryan, M. ditto
Ryan, W. Galway
Ryan, J. London
Ryan, D. F. ditto
Ryan, W. K. ditto
Ryan, R. W. ditto
Ryan, T. ditto
Ryan, M. Liverpool
Ryley, J. R. London
Rymer, W. London
Rymer, W. ditto
Rymer, S. Soathampton

Sabine, C. H. London
Sabine. S. G. ditto
Sabourine, J. Ross
Sadler, D. Ballina
Sage, J. Bristol
Sage. W. V. ditto
St. George, H. London
St. George, G. Liverpool
St. John, F. London
St. Clair, M. Glasgow
Salmon. C. W. London
Salmon, F. ditto
Salmon, J. ditto
Salmon, J. S. Plymouth
Salmons, J. London
Salter, J. ditto
Salter, W. ditto
Samons. F. Preston
Sample, J. London
Sampson, G. ditto
Sampson, M. Liverpool
Sampson, W. Lowestoft
Sandall, T. London
Sanderson, C. G. ditto
Sanderson, T. Hull
Sanderson. R. Liverpool
Sandford, E. B London
Sands T. ditto
Sans, B. ditto
Sansom, T. Liverpool
Sargeant, E. Rochester
Sargeant, T. Plymouth
Satchell, T. London

Saunders, C. K.London
Saunders, F. B ditto
Saunders. J. ditto
Saunders, J. C. ditto
Saunders, J. ditto
Saunders, S. ditto
Saunders, W. ditto
Saunders, G. ditto
Saunders, E. C. Newcas.
Saunders, W.Gloucester
Saunders, C.S.Shoreham
Savage, G. London
Savory, E. ditto
Sawyers, W. Cardiff
Sawyers, W. Shields
Saxby, T. H. Dublin
Sayer, G. P. London
Sayer, G. Yarmouth
Scafe, T. London
Scanlan, E. ditto
Scarlett, J. Chepstow
Schillan, W. London
Schilling, G. F. ditto
Scotland, J. Glasgow
Scotland. T. Port Glasg.
Scotland, J. Truro
Scott, J. London
Scott, R. ditto
Scott, T. ditto
Scott, T.G. ditto
Scott, W. ditto
Scott, R. Dundee
Scott, W. ditto
Scott, J. Fowey
Scott, A. Glasgow
Scott, A. jun. ditto
Scott, J. ditto
Scott, A. Hull
Scott, J. Kirkaldy
Scott, J. Leith
Scott, T. ditto
Scott, D. Liverpool
Scott, J. ditto
Scott, R. ditto
Scott, W. ditto
Scott, C. Londonderry
Scott, W. ditto
Scott, D. Montrose
Scott, J. Peterhead
Scott, J. Portsmouth
Scott, R. Skibbereen
Scott, G. Southampton
Scrivenor, G. H. London
Scrivenor, J. ditto
Seager, J. D. ditto
Sealby, W. Maryport
Seath, R. London
Seaver, J. P. ditto
Sedgwick, W. ditto
Sedgwick, E.Sunderland
Selby, F. London
Selby, C. Bristol
Selby, C. W. Newcastle
Seldon, S. London
Sell, R. Sunderland
Sellwood, H.G. Sothmpt.
Semple, J. Londonderry
Sendell, J. London
Sentance, W. ditto
Seton, W. Dublin
Seward, J. B. London
Seward, G. G. ditto
Sewell, J. Liverpool
Sewell, J. ditto
Sexton, T. London
Seymour, M. J. Cork
Seymour, N. ditto
Shakespeare, S Liverpl.
Shanahan, J. Waterford
Shanklin, J.H. Liverpool
Shanley, B. ditto
Shannon, J. London
Shannon, G. Dublin
Sharland, W. London
Sharp, R. J. ditto
Sharp, P. V. Falmouth
Sharp, W. Hull
Sharp, W. Poole
Sharp, E. Southampton
Sharp, J. Waterford
Sharpe, T. London
Sharpe, W. Glasgow
Sharpe, W. ditto
Shaughnessy, J.Lim'rick
Shaw, S. L. London
Shaw, W. S. ditto
Shaw, J. Dublin
Shaw, S. J. Kirkwall
Shaw, A. Liverpool
Shaw, R. ditto
Shaw, F.L. Rye
Shea, T. Cork
Shean, W. London
Shean, E. L. Weymouth
Sheehan, P. Cork
Shell, D. Londonderry
Sheen, J. S. Portsmouth
Sheldon, J. Liverpool
Sheldrick, G. London
Shelly, J. Stockton
Shelton, G. Liverpool
Shepherd, T. ditto
Shepherd, E. Shields
Shepherd, H. Sonthampt.
Shepherd, T. Swansea
Sheppard, E. London
Sheridan, J. Sunderland
Sherriff, D. Belfast
Shield, M. A. Newcastle
Shields, J. Glasgow
Shindler, T. London
Shipley, C. ditto
Shipley, H. ditto
Shipstone, T. Hull
Sholl, R. London
Sholl, C. Exeter
Sholton, R. Shields
Shore, W. Guernsey
Shorman, R.W. Weym.
Short, J. H. Bristol
Short, F. Newry
Short, J. Poole
Shrub, G. H. Liverpool
Shute, W. F. London
Shute, H. F. Gloucester
Shutte, L. B. London
Shynn, J. London
Sidey, J. Hull
Sidnall, S. Liverpool
Sidnell, S. London
Silly, W. Dartmouth
Simcock, Rd. Chester
Simmie R. Glasgow
Simmonds, G. E. Londa
Simmons, W.S'uthmptn.
Simple, W.Glasgow
Simpson, E. P. London
Simpson, J. ditto
Simpson, L. ditto
Simpson, W. ditto
Simpson, W. G. ditto
Simpson, W. Leith
Simpson, A. Grangemth.
Simpson, W. Lancaster
Simpson, C. Liverpool
Sims, P. ditto
Simson, J. Wigtown
Sinclair, M. Glasgow
Sinclair, G. Dumfries
Sinclair. W. Shields
Sisson, W. Whitehaven
Sked, J. Hull
Skene, C. C. London
Skene, H. J. Stranraer
Skinner, C. London
Skinner, W J. ditto
Skinner, G.L. Plymouth
Skinner, W. ditto
Slade, R. London
Slade. W. Plymouth
Slater, L. London
Slaughter, W.G.Plym'th
Sloan, H. London
Slocombe, A. ditto
Slocombe, J. ditto
Smallwood, T. ditto
Smart, J. P. ditto
Smart, T. ditto
Smart, W. ditto
Smerdon, T. ditto
Smerdon, G. M. Liverpl.
Smith, C. London
Smith, C. R. ditto
Smith, F. ditto
Smith, F. S. ditto
Smith, J. ditto
Smith, J. ditto
Smith, J. ditto
Smith, J. ditto
Smith, J. A. ditto
Smith, H. J. ditto
Smith, M. ditto
Smith, P. ditto
Smith, P. D. ditto
Smith, R. ditto
Smith, R. ditto
Smith, T. ditto
Smith, W. ditto
Smith, W.T. ditto
Smith, R. Aberdeen
Smith, T. ditto
Smith, W.H. Beaumaris
Smith, J. Bristol
Smith, J. ditto

Smith, W. Bristol
Smith, G. P. Chepstow
Smith, J. Colchester
Smith, G. H. Dover
Smith, W. Exeter
Smith, W. A. Folkstone
Smith, R. Glasgow
Smith, E. P. B Glo'ster
Smith, R. Greenock
Smith, E. B. Hull
Smith, W. ditto
Smith, W. ditto
Smith, T. Ipswich
Smith, R. Irvine
Smith, H. Liverpool
Smith, J. M. ditto
Smith, P. ditto
Smith, R. ditto
Smith, T. ditto
Smith, T. ditto
Smith, W. ditto
Smith, H. Newry
Smith, G. Plymouth
Smith, C. Portsmouth
Smith, G. ditto
Smith, J. ditto
Smith, F. Preston
Smith, J. Ramsgate
Smith, J. J. Shields
Smithett, P. S'thmptn.
Smithurst, R. Leith
Smithurst, E. Liverpool
Smyth, S. J. Glasgow
Smyth, J. Liverpool
Smythe, J. A. Shields
Smythe, W. M. ditto
Smythies, R. G Liverpl.
Snell, E. London
Snell, R. A. Bristol
Snell, E. Faversham
Snellgrove, A J. Newhn
Snook, T. Cardiff
Snooks, J. London
Snowden, T. J. Hull
Solvan. J. London
Sommers, R. Leith
Soper, R. London
Soundy, C. ditto
Southcott, E. Hartlepool
Southee, O. London
Southee, P. ditto
Southon, R. Liverpool
Sowerby, W. Hull
Sowerby, J. B. Liverpl.
Spain, J. Dover
Spain jun. J. ditto
Spalding, C. M. Glasgow
Sparrow, J. Hull
Spearpoint, R. Pikstone
Spencer, C. London
Spencer, J. ditto
Spencer, R. Liverpool
Spencer J. Southampton
Sperrin, R. London
Sperry, G. ditto
Spice, T. Dover
Spicer, W. London
'icer, T. G. Liverpool
'kett M. Bristol

Spilling, W. H London
Spink, J. ditto
Spracklin, A. F. L'pool
Spring, W. London
Springett, F. ditto
Spry, S. ditto
Spurrier, R. P. Sthmptn.
Squibb, D. Jersey
Squibb, J. ditto
Squirrell, J. R. London
Stack, J. S. Hull
Standing, J. London
Standish, T. Liverpool
Stanfield, J. Cork
Stanley, P. London
Stannard, C. London
Stanwell, W. Gainsboro'
Staples, W. Beaumaris
Staples, R. Belfast
Stapledon, T. L. Chepstw
Stapylton, M. London
Stark, J. ditto
Stark, R. ditto
Starling P. ditto
Stather, E. Hull
Staveley, W. R. Newhn
Stavely, W. Sunderlnd.
Stead, F. Hull
Stead, T Ramsgate
Stebbing, J. A. London
Stedman, D. ditto
Stedman, J. J. ditto
Steel, G. Liverpool
Steele, W. Chester
Stembridge, S. London
Stephens, J. London
Stephens, R. Harwich
Stephens, J. F. Southmp
Stephens, J. S. Sunderld
Stephenson, J. H. Lndn
Stephenson, T. Liverpl.
Stevens, J. London
Stevens, N. ditto
Stevens, W. B. B. ditto
Stevens, P. Liverpool
Stevens, J. H. Portsmth
Stevenson, T. London
Stevenson, D. Galway
Stevenson, W. Liverpool
Stevenson, A. Pt. Glasgow
Stewart, W. London
Stewart, W. ditto
Stewart, J. Ayr
Stewart, J. Glasgow
Stewart, A. Leith
Stewart, J. ditto
Stewart, A. Liverpool
Stewart, J. ditto
Stewart, W. G. ditto
Stewart, A. Plymouth
Stewart, J. ditto
Stickens, J. London
Still G. Douglas
Stirling, J. Banff
Stockdale, C.C. London
Stocks, J. Boston
Stocks, J. Hull
Stocks, W. Liverpool

Stockton, J.C. London
Stokes, J. B. ditto
Stokes, T. ditto
Stone, F. Belfast
Stone, B. Glasgow
Stones, J. Liverpool
Stonier, J. Shields
Stork, T. Hull
Storker, J. Leith
Story, J Bridgwater
Storey, F. Hartlepool
Story, E. Newcastle
Stower, C. Liverpool
Strafford, F. R. Hartlepl
Stratton, E. Leith
Streep, W. Belfast
Stribley, T. S. Ramsgate
Strickland, S. G. London
Strickland, J. Lancastr.
Strike, W. Boston
Stritch, H. J. Irvine
Strong, J. London
Strong, J. Liverpool
Strong, H. E, Ramsgate
Strongman, J. C. Lond.
Strongman, J. ditto
Strongman, J H. Falmth.
Strugnell, W. Stockton
Stuart, T. Arundel
Stuart, S. S. Stockton
Stuckey, J. London
Sturdy, W. ditto
Sturdey, F. Sunderland
Sturgeon, C. Belfast
Sturgeon. T. ditto
Sturley, F. London
Suggett, M. Lynn
Sullivan, P. London
Sullivan, M. Cork.
Sullivan, M. Liverpool
Summers, G. London
Sumners, C. Liverpool
Sumpter, W. Shields
Surtees, L. M. London
Sutherland, F. ditto
Sutherland, J. Cork
Sutherst, H. Milford
Sutton, H. H. Liverpool
Swain, C. E. London
Swain, C. Folkstone
Swaine, J. London
Swaltwell, W. Stockton
Swann, J. London
Swan, R. O. Sunderland
Swanson, D London
Swatman, F. W. Falmth
Swatman, J. Liverpool
Swatman, F. J. Lynn
Swatman, G. F. ditto
Swatridge, E. London
Swatton, J. G. ditto
Swaye, R. W. L'pool.
Sweenay, R. ditto
Sweet, G. H. London
Sweetman, G. Grimsby
Swinburn, J. Belfast
Sygrave, T. London
Symonds, R. ditto

Taaffe, J. Liverpool
Taby, H. Southampton
Tadman, R. Hull
Taggart, J. Whitehaven
Tainsh, J. Whitehaven
Tainsh, J. London
Talbot, J. ditto
Tallon, J. ditto
Tallon, V. ditto
Tamsett, J. W. ditto
Tandy, G. ditto
Tandy, J. ditto
Tauffe, P. Liverpool
Tannant, J Glasgow
Tandley, C. London
Tape, J. ditto
Tapps, G. C. Rochester
Tarr, P. Bristol
Tarr, W. S. London
Tarry, W. ditto
Tattam, J. J. ditto
Tate, A. J. Liverpool
Tattersall, J. ditto
Tattersall, M. ditto
Tattersall, W. London
Tattershall, J. Exeter
Taylor, W. W. London
Taylor, E. ditto
Taylor, G. ditto
Taylor, R. ditto
Taylor, J. F. ditto
Taylor, R. ditto
Taylor, T. ditto
Taylor, W. ditto
Taylor, D. ditto
Taylor, A. Aberdeen
Taylor, P. Dover
Taylor, J. Dublin
Taylor, R. Gloster
Taylor, E. Liverpool
Taylor, E. J. ditto
Taylor, J. ditto
Taylor, J. Londonderry
Taylor, J. Newcastle
Taylor, J. Shields
Taylor, C. Southampton
Taylor, R. ditto
Taylor, T. ditto
Taylor, W. Teignmouth
Taylor, C. Wigtown
Taylorson, G. Liverpool
Taylorson, T. ditto
Tayton, W. M. Hull
Tennant, J. Glasgow
Terry, S. R. London
Terry, E. G. Hull
Tewkesbury, J. Wymth
Thackway, J. London
Thom, J. G. Liverpool
Thomas, J. London
Thomas, W. L. ditto
Thomas, W. S. ditto
Thomas, E. Cardiff
Thomas, J. H. Falmouth
Thomas, G. Liverpool
Thomas J. ditto
Thomas, J. ditto
Thomas, T. ditto
Thomas, W. J. Liverpl.
Thomas, H. Llanelly
Thomas, W. Shoreham
Thomas, C. Weymouth
Thompson, A. Cardiff
Thompson, H. W. Cowes
Thompson, W. Dumfrs
Thompson, W. Dublin
Thompson, A. A. Glasgow
Thompson, A. Galway
Thompson, J. J. Hull
Thompson J. Leith
Thompson, A. ditto
Thompson, W. Liverpool
Thompson, S. London
Thompson, T. H. ditto
Thompson, M. L'derry.
Thompson, J. Newry
Thompson, J. Perth
Thomson, G. H. Dumfrs.
Thomson, J. Leith
Thomson, R. ditto
Thomson, J. S. ditto
Thomson, J. Lerwick
Thomson, P. Arbroath
Thomson, G. M Abrdeen
Thoresby, F. A. Bristol
Thorn, H. Liverpool
Thornly, T. ditto
Thornton, T. S. London
Thorpe, E. W. London
Thorpe, G. ditto
Thorpe, J. ditto
Thorpe, T. C. ditto
Thorpe, T. D. ditto
Thorpe, J. S. ditto
Thresher, T. M. Bristol
Thring, W. D. London
Thuell, F. ditto
Thurlbeak, J. S. Sund.
Tibbits, F. L. Gloucester
Tickner, G. London
Tickner, W. Whitehvn.
Tiddy, N. Fowey
Tildesley, J. Liverpool
Tilley, B. London
Tilley, J. ditto
Tilley, S. Cardiff
Tilley, E. Liverpool
Tillman, W. London
Tims, A. ditto
Tindale, J. E. ditto
Tissiman, T. ditto
Tite, H. ditto
Titherley, R. Teignmth.
Titteridge, W. London
Tizard, W. ditto
Toby, J. Exeter
Tod, C. Leith
Todd, J. Bristol
Todd, T. S. Douglas
Todd, G. H. Hull
Todd, T. Leith
Todhunter, R. G. Ptsmh
Toleman, S. Bristol
Tolhurst, S. London
Tolland, J. Liverpool
Tollemache, A. L. London
Tollemache, A. L. London
Tollputt, J. H. Dover
Tollputt, F. S. Folkstn.
Tomlins, W. P. L'pool.
Tomlinson, J. B. London
Tomlinson, H. R. ditto
Tomlinson, J. R, Sund.
Toms, J. Plymouth
Tonkin, R. London
Torbuck, G. ditto
Torrentine, W. Liverpl.
Tory, A. London
Tothill, W. ditto
Touch, A. Leith
Tough, D. ditto
Tough, W. Liverpool
Towell, H. Newcastle
Towells, H. London
Townsend, A. ditto
Townsend, J. Newhavn
Townshend, F. London
Townshend, H. ditto
Townson, J. Liverpool
Toy, R. London
Tradman, H. E. ditto
Traer, G. P. Liverpool
Traill, G. F. Lancaster
Tranham, J. Colchester
Trant, W. Plymouth
Trapps, W Greenock
Treacy, H. J. Waterford
Treby, E. de B. London
Treeby, H. C. Liverpool
Treleaven, C. London
Treleaving, S. ditto
Trelford, W. Belfast
Trelford, H Liverpool
Trenholm, J. Stockton
Trestrail, H. P. Portsmth.
Trevan, I. Deal
Trevenen, J. Belfast
Trevor, J. G. London
Trevor, F. W. Glasgow
Trew, C. London
Trew, H. J. Leith
Trew, R. Newport
Trew, R. Grangemouth
Trewhitt, G. Sunderland
Triggs, C. Bristol
Tripp, W. J. Belfast
Tritton, G. London
Troon, W. ditto
Troon, R. K. Falmouth
Trotman, C. K. London
Troughton, R. Z. ditto
Trousdell, J. W. Belfast
Trowsdale, W. Belfast
True, E. Lynn
Truman, W. F. Liverpl.
Tucker, T. M St. F. ditto
Tucker, W. Poole
Tucker, J. T. Southmptn.
Tucker, A. Teignmouth
Tudball, J. H. Bristol
Tudor, D. Liverpool
Tull, J. London
Tulloch, J. Kirkwall
Tulloch, J. Shields

Tully, G. Bridgewater
Tumman, J. London
Tune, H. Southampton
Tune, W. ditto
Tungay, R. London
Tunna, H. Liverpool
Tupper. A. London
Turnbull. W. C. Shields
Turnbull, A. Southmptn
Turnbull, J. ditto
Turner, J. London
Turner, J. ditto
Turner, J.R.ditto
Turner, W. ditto
Turner, W. C. ditto
Turner, W. Dublin
Turner, J. Aberdeen
Turner, W. Berwick
Turner. J. Lynn
Turner, W.J. Swansea
Turnour. C. C. London
Tuszard, R. S'thmpton
Tuxford, P. London
Twining, J. Bristol
Twiss, F. London
Tydd. J. B Dublin
Tyre, R. Greenock
Tyrrell, J. Liverpool
Tyte, A. J. London

Underwood. J. Preston
Unsworth, J. Liverpool
Upton, P London
Upton, J. Plymouth
Upward W. Wisbeach
Ure, J. London
Ure, F. M. ditto
Ure, D. J. ditto

Vallance, A. Glasgow
Vaney, S. Liverpool
Varrell, G. London
Vasey. W. ditto
Vaughan, W. Cowes
Vaux, J. G. Sunderland
Veale, P. Glasgow
Verrier, W. London
Vickeray, T. ditto
Vickery, J. ditto
Vincent, W. Falmouth
Vincent, N. ditto
Vincent, A. London
Vincer. C. ditto
Vine, W. Weymouth
Vines, A. B. Liverpool
Vines, W. S. ditto
Vivian. F. Folkstone
Vlieland. G.H. ditto
Voisey, J. Bristol
Vol'er, J. London
Vontom, P. Jersey

Waddell, H. W. London
Waddell, A. ditto
Wade. J. ditto
Wade. C. J. Liverpool
Wade, R. Dublin
Wade, W. Hull
Wadham, W.H.London
Wadsworth, A. W. ditto
Wadsworth, J. Liverpl.
Waghorn, G. Faversham
Waghorn, W. London
Wagstaff, C. Liverpool
Waight, A. London
Wainwright, T. E. ditto
Waiter, W. ditto
Wakefield, J. Liverpool
Wakem, J. London
Wald, T. Kirkwall
Walden, J. London
Wales, T. Hull
Walford, J. A. London
Walker, N. W. Douglas
Walker, J. London
Walker, E. ditto
Walker, R. ditto
Walker, F. H. M. ditto
Walker, H. ditto
Walker, W. Liverpool
Walker, J ditto
Walker, W. ditto
Walker, I. Kirkaldy
Walker. J. S. Grimsby
Walker, J. Hull
Walker, B. B. ditto
Walker, W. Fleetwood
Walker, W. Southamptn
Wall, R. Coleraine
Wall, J. London
Wall, C. Liverpool
Wall, H. Leith
Wallace, G. London
Wallace, J. Liverpool
Wallace, R. B. Leith
Wallace. D. Limerick
Wallace, F. Port Glasg.
Wallace, J.G. London
Wallace, W. ditto
Wallis, F. W. ditto
Wallis, W. ditto
Wallnutt, W.M. Limrik.
Walmsley, S. Grimsby
Walpole, F.G. London
Walsh, A. ditto
Walsh, M. ditto
Walsh, T. ditto
Walsh, H. ditto
Walsh, J. W. Wexford
Walsh. P. Liverpool
Walsh, M. ditto
Walsh, R. Dublin
Walsh, T. ditto
Walter, F. London
Walter, E. ditto
Walters, R. W. ditto
Walters, G. Liverpool
Walters, E. ditto
Walters, J. ditto
Walton, U. Greenock
Walton, T. Newcastle
Walton, J. Preston
Wandless, J. Sunderlnd.
Warburton, P. London
Warburton, W. ditto
Ward, G. London
Ward, F. J. ditto
Ward, J. Liverpool
Ward, E. W. Greenock
Ward, E. Dublin
Ward, W Hull
Ward, J. B. ditto
Ward, J. F. ditto
Ward, P. Glasgow
Ward, W. Southampton
Waring, W. London
Waring, F. Faversham
Warlow, G.H. Liverpool
Warman, W. J. London
Warmington, H. ditto
Warren, T. ditto
Warren, J. ditto
Warren, C. K. ditto
Warren, R.B Liverpool
Warren. J. W. Dublin
Warter, J.R.M. London
Warwick, J. Liverpool
Washington, W. London
Waterman, W. Sh'rehm.
Waterman, J A. Portsm.
Waters, C. London
Waters, J. ditto
Waters, T Waterford
Waters, J. Wick
Waters, F. Newhaven
Waters E. Swansea
Waters, C. E. ditto
Watterson, J. Douglas
Watkins J. London
Watkins, W, ditto
Watkins, T. ditto
Watkins, H. Bristol
Watkinson, J. Liverpl.
Watson, F. P. London
Watson, H. ditto
Watson, W, ditto
Watson, C. Banff
Watson, G. Douglas
Watson, T. Newcastle
Watson, R T. ditto
Watson, R. C. ditto
Watson, C. Grangemouth
Watson. J. Hartlepool
Watson. G. Dublin
Watt, W. Glasgow
Watt, A.S. London
Watt. A. Kirkwall
Watt, G. Peterhead
Watts. A L. London
Watts. J. P. Bridgwater
Watts J. I. Southamptn
Waugh, G. Hull
Wayland, S. F. London
Wayt. T. ditto
Watt. C. ditto
Weale. E. G. London
Wearne, F. ditto
Wearne, T. M. Exeter
Weastell. T. Stockton
Weatherbourne, J. Lnd.
Weatherill, K.C. Stockton
Weaver, R. J. Bristol
Webb, S. F. London

Webb, J. S. London
Webb. W. ditto
Webb, W. A. ditto
Webb, E. ditto
Webb. J. ditto
Webb, J. Colchester
Webb, W.H.Dartmouth
Webb, J. Liverpool
Webb, J. H. Harwich
Webb, T. Gloucester
Webb, W. ditto
Webster, J. W. Liverpl
Webster, R. Montrose
Webster, T. Dundee
Webster, H.J Falmouth
Weekes, W. Rye
Weeks G. London
Weeks, W. London
Weeks, E. H. ditto
Weeks. F. H. Grimsby
Weir, J. J. London
Welby, A. ditto
Welch R. Port Glasgow
Welford. J C. London
Wellard J P. Folkestone
Weller, C. H. London
Wells, W. R. Rochester
Wells, J. W. London
Wells, H. ditto
Welsh, F. J. ditto
Wemyss, J. ditto
Wenman, W.J. ditto
Wenman, S. ditto
Werrett, J. ditto
West, J. B. ditto
West, J. Southampton
West, C. London
West, J. G, ditto
West, T. ditto
West, E. A. Bristol
Westacott R. Barnstapl
Westaway, J. Bristol
Westcott, W. London
Westlake, G. Liverpool
Westropp, W. London
Whaites E. Liverpool
Whalley, D. ditto
Whamond, J. Galway
Wharrie, W. Glasgow
Whatley, T. M. London
Whelan, R. Dublin
Wheatley, J. London
Wheatley, T. ditto
Wheeler, W. Lancaster
Whissell, J. London
Whitaker, J. Hull
Whitchurch. R. London
White, A. ditto
White, C. ditto
White, A. ditto
White, J. ditto
White. T. H. ditto
White, G. R. ditto
White, A. J. ditto
White, J. B. ditto
White. S. ditto
White, W P. ditto
White, R. Barnstaple
White, M. Wexford
White, J. Liverpool
White, S. ditto
White, J. ditto
White, R. ditto
White, H. Lynn
White, J. Leith
White, J. Dublin
White, H. Southampton
White, J. ditto
White, J. Glasgow
Whitecross, W. Aberdn
Whitelow, J. London
Whiting, T. ditto
Whiting, W. Liverpool
Whitlaw, A. H. Bristol
Whitmore, C. H. London
Whitmore, R. ditto
Whitmore, J. C. D. ditto
Whitmore, W. R. B. ditto
Whitney, W. Newcastle
Whittaker, R. London
Whittaker, T. H. ditto
Whitter, W. ditto
Whittingham, S. ditto
Whittingslow, J. ditto
Whittington, G. ditto
Whitworth, J. ditto
Whyte. G. Liverpool
Whyte, J. Glasgow
Whyte, T. Arbroath
Wickenden, W. Londn.
Wickham, J. B. Hull
Wickham, J. Cork
Wickham, J. Dover
Widger, T. London
Wigmore, G Glasgow
Wigney, E. W. Hull
Wilcox, W. Sunderland
Wilcox, W. E. ditto
Wilcox, J. W. Liverpl.
Wilcoxon, E. ditto
Wild, W. London
Wild, H. ditto
Wild, J. ditto
Wild, E. Southampton
Wilde, C. J. London
Wilding, J. R Liverpl
Wildish, E. London
Wildman, T. ditto
Wildman, G. F. ditto
Wilkes, R H. London
Wilkes, S. ditto
Wilkins, J. ditto
Wilkinson, G. C London
Wilkinson, J. Liverpool
Wilkinson, F. ditto
Wilkinson, R. Ipswich
Wilkinson, W. Newcstle
Wilkinson, W. Shields
Wilkinson, R. London
Willan, P. Liverpool
Willes, E G. Folkstone
Williams, H. Lond'derry
Williams, T. Milford
Williams, D. Goole
Williams, E. Dublin
Williams, J. W. Hull
Williams, W.H. Falmth.
Williams, G.D. P'mouth
Williams, J. S. ditto
Williams, F. O. L'derry.
Williams, C. F. S'amptn
Williams, T. London
Williams, D. C. ditto
Williames, T. L. ditto
Williams, J. E. ditto
Williams, R. Beaumaris
Williams, J. ditto
Williams, G. Bridgewtr.
Williams, J. Bristol
Williams, E. Carnarvn.
Williams, C. Liverpool
Williams, E. ditto
Williams, B. ditto
Williams, W. ditto
Williams, J. B. ditto
Williams, H. ditto
Williams, J.T. ditto
Williams, T. ditto
Williams, R. ditto
Williams, J. ditto
Williams, S. B. ditto
Williams, J. ditto
Williams, J. Swansea
Williamson, H. S'amptn
Williamson, B. Boston
Williamson, G. W. Cork
Williamson, I. Whithvn.
Williamson, R. T. Sund.
Willingale, R. Dundee
Willis, G. Liverpool
Willis, C. T. London
Willis, G. ditto
Willis, J. ditto
Willimott, J. S. ditto
Wills, C. ditto
Wills, J. ditto
Willis, R. ditto
Wills. T. Sunderland
Willshire, J. Arundel
Wilmot, H. London
Wilmot, D. S. Bristol
Wilmot, H Ramsgate
Wilson, W.H. London
Wilson, T. Arundel
Wilson, H. Liverpool
Wilson, J. ditto
Wilson, C. M. ditto
Wilson, H. ditto
Wilson. J. Leith
Wilson, G. ditto
Wilson, D. ditto
Wilson, E.J. Newcastle
Wilson, W. S ditto
Wilson, G. H. Hull
Wilson, F. ditto
Wilson, M. Glasgow
Wilson, O. ditto
Wilson, R. Stockton
Wilson, W. T. London
Wilson, J. ditto
Wilson, R. ditto
Wilson, A. ditto
Wilson, C. ditto
Wilson, G. ditto

Wilton, C. Southampton
Windas, J. Shields
Wingfield, N. London
Winn, J. London
Winn, G. ditto
Winship, L. Newcastle
Winstanley, W. L'pool
Winter, J. Weymouth
Wire, E. H. Colchester
Wise, G. Faversham
Wise, W. London
Wishart, J. ditto
Witham, J. ditto
Witt, G. Liverpool
Witt, J.W. Southmptn.
Wogden. J. London
Wood, T. ditto
Wood, E. ditto
Wood, A. ditto
Wood, J. ditto
Wood, J. ditto
Wood, J. G. ditto
Wood, G. ditto
Wood, J. ditto
Wood, A. S. ditto
Wood, W.R.] ditto
Wood, G. J. Aberdeen
Wood. J.W. Ayr
Wood, H. Liverpool
Wood, R. B. Newhaven
Wood, C. T. Newport

Wood, H. Hull
Woodcock, O. London
Woodford, H.R R'chstr
Woodgate, J.E.S'nderld
Woodhams, W. London
Woodhatch, G. ditto
Woodney, J. Cork
Woodyear, H. London
Woods, R H. ditto
Woods, W. ditto
Woods, W. Liverpool
Woods, R. ditto
Woods, T. Rochester
Woolcock, J. Liverpool
Woolmer, J. ditto
Woolsey, W. Lynn
World, H. W London
Worrell, W W ditto
Worsfold H S. ditto
Worth, W. ditto
Wraith, E. Folkstone
Wraith, J. E. ditto
Wray, J. Sunderland
Wreford, W. Fowey
Wright, J. London
Wright, A. ditto
Wright, C.H. ditto
Wright, J.T. ditto
Wright, R. ditto
Wright, A. ditto
Wright, W. ditto

Wright, H. Liverpool
Wright, H.P. ditto
Wright, J. Lancaster
Wright, W. Leith
Wright, J. Grimsby
Wrightson, C. London
Wrian, T. ditto
Wybrow, W. ditto
Wye, T. ditto
Wyeth, J. ditto
Wynn, J. Cardiff
Wynne, O. Sligo

Yeames, J. Dover
Yeatman, F.F.Sund'rlnd
Yelverton. P. London
Yeo, J. Liverpool
Yeoman, H. Portsmth
Yeoman, J. Southamptn
Yeowell, W. Bristol
Yound, J., Exeter
Young, G. H. London
Young, E. ditto
Young, R.D. Lowestle
Young, J. Leith
Young, J. Newcastle
Young, J. ditto
Young, F. Southampton
Young, C. J. ditto

Zuill, J. Grangemouth

# OFFICERS EMPLOYED IN THE SERVICE OF THE COAST GUARD.

## COMPTROLLER GENERAL.

Captain Charles Eden, 5 December, 1855.

## DEPUTY COMPTROLLER GENERAL.

Captain W. H. Kennedy, 8 April 1854.

## INSPECTING COMMANDERS.

*Commanders.*

| | | |
|---|---|---|
| Austen, Herbert G. | 13 Sept. 1854 | Kilrush, co. Clare. |
| Baker, Henry | 24 May, 1855 | Gravesend. |
| Baker, Vashon | 15 Dec. 1854 | Greenock. |
| Balfour, Charles J. | 31 Mar. 1853 | Lymington, Hants. |
| Beadon, George | 9 Oct. 1851 | Weston-Super-Mare. |
| Bickford, Joseph G. | 14 Feb. 1856 | Whitty. |
| Bouverie, Fred. W. P. | 24 Jan. 1853 | Torquay, Devon. |
| Bowie, John | 31 Oct. 1846 | Arklow, co. Wicklow. |
| Bridge, William H. | 2 July 1855 | Southend, Essex. |
| Campbell, Patrick | 12 July 1854 | Wexford. |
| Carter, Chas. R.. | 17 Aug. 1854 | Cromer. |
| Clarke, George H. | 10 Feb. 1855 | Galway. |
| Crewe, Read, O. M. | 1 Mar. 1855 | Swansea. |
| De Sausmares, Philip | 27 June 1853 | Lyme. |
| Diggens, Francis J. | 17 Aug. 1854 | Banff, N.B |
| Eden, Henry | 23 May 1854 | Penzance. |
| Forsyth, W.C. | 30 Nov. 1855 | Sheerness. |
| Gardner, G. H. | 20 June 1854 | Carrickfergus. |
| Gennys William H. | 26 Jan. 1855 | Dundalk. |
| Glynn, Edmund A. | 18 Apr. 1855 | Milford. |
| Harrison, John G. | 24 Mar. 1854 | South Yarmouth, I. W. |
| Heard, Thomas | 9 Apr. 1853 | Sunderland. |
| Hobart Hon. Aug. C. | 14 Dec. 1855 | Dingle, co. Kerry. |
| Jackson, Chas. Keats | 30 May, 1856 | Skibbereen. |
| Jeffrys, Geo. B. | 30 Aug. 1854 | Leith. |
| Lake, Willoughby J. | 14 Jan. 1854 | Ramsgate. |
| Lockyer, W. N. L. | 14 Dec. 1855 | Queenstown. |
| Luckraft, Chas. M. | 21 May, 1856 | Weymouth. |
| Lysaght, Thomas H. | 9 Apr. 1853 | Montrose, N. B. |
| Mackenzie, J. F. C. | 24 Sept. 1855 | Swanage. |
| Macgregor, Fitzjames Stuart | 7 Mar. 1853 | Littlehampton. |
| Maitland, Lewis | 27 April 1854 | Southsea, Hants. |
| Mansfield, Walter G. | 31 Aug. 1852 | Tramore, co. Waterford. |
| May, Augustus C. | 3 July 1852 | Clifden. co. Galway. |
| Metcalfe, William C. | 19 June 1849 | Bridlington. |
| Moorman, Richard | 2 Mar. 1853 | Plymouth. |

| | | |
|---|---|---|
| Murray, Jack H. | 21 June 1855 | North Yarmouth. |
| Newland, Charles F. | 25 June 1853 | Wells, Norfolk. |
| Norcock, George Lowcay | 4 May 1852 | Fowey. |
| Norman, John N. | 8 Mar. 1856 | Harwich, Essex. |
| Popplewell, G. O. | 7 Dec. 1855 | Berwick-on-Tweed. |
| Power, Edw. R. | 23 Mar. 1852 | Grimsby. |
| Ridge, Geo. Agar Ellis | 13 Mar. 1856 | Newcastle, co. Down. |
| Risk, J. E. F. | 6 May 1856 | Aldborough, Suffolk. |
| Robertson, David | 9 Aug. 1851 | Hastings. |
| Shears, John A. | 26 Oct. 1854 | Dublin. |
| St. Leger, James A. | 7 June 1853 | Kinsale. |
| Scott, Robt. A. E. | 14 Jan. 1854 | Ryde (I. W.) |
| Selwin, Fred. L. A. | 14 Jan. 1854 | Kingsbridge, Devon. |
| Skipwith, Grey | 8 Oct. 1852 | Folkstone. |
| Smythe, George | 2 June 1854 | Aberdeen. |
| Studdert, Richard | 9 Oct. 1851 | Donaghadee. |
| Wake, Baldwin A. | 4 Feb. 1852 | Falmouth. |
| Wasey, Edwd. F. N. K. | 18 Apr. 1855 | Ballycastle. |
| Webb, Wm. Henry | 27 Aug. 1850 | Whitstable, Kent. |
| Wellington, Henry James | 24 Oct. 1854 | Padstow, Cornwall. |
| West, A. G. | 14 Dec. 1855 | Exmouth, Devon. |
| Willoughby, James B. | 8 Mar. 1856 | Rottingdean, Sussex. |

*Lieutenants.*

| | | |
|---|---|---|
| Irwin, Joseph | 11 Oct. 1823 | Malahide, Dublin. |
| Sterne, William | 11 Oct. 1823 | Youghall. |

## INSPECTING LIEUTENANTS

### Of Districts.

| | | |
|---|---|---|
| Batt, Henry, | 31 Mar. 1831 | Holbeach. |
| Benson, John R. | 13 June 1839 | Lynn. |
| Brittain, G. S. | 28 Nov. 1855 | Stranraer (N. B.) |
| Brunton. Richard | 27 Dec. 1839 | Burghead, N. B. |
| Butcher, Jonathan | 11 July 1842 | Wrangle, Boston. |
| Carey, Thomas | 4 Apr. 1831 | Elie, Fife, N. B. |
| Collins, Francis | 29 Jan. 1848 | Sheephaven, co. Donegal. |
| Dawson, William (b) | 10 Oct. 1838 | Belmullet, co. Mayo. |
| Elliott, Edward G. | 27 Feb. 1843 | Sligo. |
| Henri, Alphonso | 17 Dec. 1821 | Ballycastle, Killala, co. Mayo. |
| Hire, George A | 1 Dec. 1852 | St. Mary's, Scilly. |
| Hippisley, Chas. J. | 9 Mar. 1836 | Dungeness. |
| Hungerford, Thomas | 28 Dec. 1852 | Castletown, Berehaven, co. |
| Kennedy, Arthur | 5 Dec. 1855 | Dunkeehan, Bellmullet |
| Knox, Marcus | 22 Nov. 1842 | Rathmullen, Strabane. |
| Lawrance, Henry | 1 Jan. 1833 | Ballyheige, Tralee, co. Kerry. |
| Lyons, William, | 18 Mar. 1834 | Knightstown, Caherciveen. |
| Morriss, Edward S. | 26 Apr. 1825 | Seafield, Miltown Malbay |
| Patterson, John W. (Army) | 30 Mar. 1827 | Cromarty. |
| Penfold, George Stuart | 15 Nov. 1823 | Carne, co. Donegal. |
| Poynter, Charles W. | 15 Nov. 1848 | Patrington, Humber, Yorkshire |
| Pratt, James | 16 Mar. 1831 | Holywell, Eastbourne, Sussex. |
| Robinson, James C. | 23 Jan. 1855 | St. Agnes, Truro. |
| Servante, Charles | 10 Oct. 1838 | Carlingford, Louth, Ireland. |
| Shairp, Stephen | 10 Oct. 1855 | Culmore, Derry. |
| Smyth, George T. | 20 May, 1848 | Barton, Humber, Yorkshire. |
| Willcox, Robert | 1 Feb. 1851 | Westport, co. Mayo. |

## CHIEF OFFICERS.

*Lieutenants.*

| | | |
|---|---|---|
| Alexander, Norton B. | 21 July 1827 | Cushendall, co. Antrim. |
| Ashby, William R. | 24 Mar. 1831 | Galley Hill, St. Leonards. |
| Atkinson, Horatio N. | 31 Mar. 1836 | Black Rock, Brighton. |
| Atkinson, Robert L. | 16 Jan. 1856 | |
| Bailey, William (*b*) | 16 May 1846 | Greenhithe, Kent. |
| Baker, Joseph Francis | 22 Apr. 1831 | Portloe, Tregony. |
| Bayly, Chas. B. | 25 Oct. 1849 | Ventnor (I. W.) |
| Bradley, W. S. | 13 Mar. 1850 | Torcross, Dartmouth. |
| Buralem, G. J. | 15 Aug. 1850 | Christchurch, Hants. |
| Burt, William (*b*) | 11 June 1835 | Bangor, co. Down. |
| Carr, Henry John | 16 Mar. 1831 | Bradwell, Essex. |
| Clark, Robert Ward | 30 May 1856 | Southsea Castle. |
| Clarke, Edward F. | 17 Feb. 1848 | Kingsgate, Margate. |
| Clarke, Edward J. B. | 11 Sept. 1847 | Donaghadee. |
| Clarke, Job B. | 18 Apr. 1849 | Stokes Bay, Gosport. |
| Coleman, John (*b*) | 27 Oct. 1835 | Mothercombe, Modbury, Devon. |
| Coles, William | 24 Dec. 1844 | Weymouth. |
| Cooper, Augustus | 12 May 1852 | Hunstanton, Norfolk. |
| Coppinger, Thomas S. | 27 Aug. 1841 | Southampton. |
| Coppin, Frederick | 1 Feb. 1837 | Herne Bay, Kent. |
| Cornish, John (*a*) | 4 Oct. 1834 | Polruan, Fowey. |
| Cotgrave, Richard | 13 Feb. 1839 | Stonehouse, Devon. |
| Dalyell, James | 23 Sept. 1845 | Westhaven, Carnouster, Forfar, |
| Davis, Henry B. | 22 Sept. 1846 | Kingston, Littlehampton. |
| Davis, John | 30 Nov. 1847 | Tankerton, Whitstable. |
| Dawes, Dan. Butler | 10 Mar. 1853 | Marchwood, Southampton. |
| Dewes, Geo. B. | 28 Sept. 1850 | Newhaven, Sussex. |
| Dooley, David | 2 July 1844 | Lancing, Worthing. |
| Drew, Josias | 31 Aug. 1843 | Mullion, Helston, Cornwall. |
| Edwards, Adams | 10 Mar. 1835 | Cawsand, Devonport. |
| Elliot, David | 2 Mar. 1852 | Clontarf, Dublin. |
| Ferrar, William Aug. | 5 Dec. 1842 | No. 31 Tower, Rye, Sussex. |
| Finemore, John | 26 Aug. 1834 | Newgate, Margate. |
| Forbes, Alexander W. | 22 Aug. 1848 | Bray, co. Wicklow. |
| Foster, Henry D. | 9 Oct. 1840 | Dalkey, Kingstown. |
| Franklin, John | 22 Jan. 1856 | Goodick. |
| Gill, Harry | 8 Nov. 1836 | No. 39 Tower, St. Leonards |
| Godden. Joseph S. | 17 Oct. 1843 | Shanklin, Isle of Wight. |
| Goslin, W. H. | 17 Nov. 1843 | Newcastle, co. Down. |
| Gould, William | 21 Nov. 1839 | Brook, Brixton, Isle of Wight. |
| Grant, D. B. G. | 25 June 1840 | Casemates, Dover. |
| Griffith, Smyth | 23 Mar. 1849 | Weston Super Mare |
| Grose, Arthur | 1 Nov. 1849 | Greystones, Delgany, Wicklow |
| Gutzmer. John | 1 Feb. 1837 | Harwich. |
| Harris, Francis | 2 Aug. 1833 | Palling, Statham, Norfolk. |
| Haswell, Charles S. | 29 Sept. 1845 | Paington, Devon. |
| Hemer, Robert | 19 Nov. 1847 | Westbrook, Margate. |
| Hockley, John B. | 30 Oct. 1839 | Lowestoff. |
| Hodgskin, James A. | 14 May 1849 | Garrison Point, Sheerness. |
| Hyne, Thomas M. | 20 Jan. 1849 | Newquay, Lampeter, Cardigan. |
| Jeffreys, Richard G N. | 8 Oct. 1840 | Queensferry, Fife. |
| Jessie, Richard | 26 Apr. 1855 | Tenby, Pembroke. |

| | | |
|---|---|---|
| Jeston Humphrey . . | 28 Sept. 1841 | Bishopstone, Herne Bay. |
| Johnson, John . . . | 31 Dec. 1846 | North End, Deal. |
| Jones, Philip B. . . . | 9 Aug. 1848 | Ilfracombe. |
| Kennet, Edward H. . . | 13 Sept. 1847 | East Cowes, Isle of Wight. |
| Kinsman, Jas. B. . . | 6 Mar. 1851 | Porthpean, St. Austle, Cornwall |
| Lafargue, Charles A. . . | 1 Apr. 1846 | Littlestones, New Romney. |
| Lapidge, Charles H. . . | 16 Apr. 1851 | Priory, Hastings. |
| Lavington, Thomas . . | 29 Mar. 1838 | Bognor. |
| Lett, Stephen J. . . . | 3 Apr. 1837 | Bar of Lough, Carry, Wexford |
| Lindsay, Colin W. . . | 14 Mar. 1853 | East End Lane, Sheerness. |
| Loveless, James . . . | 20 Apr. 1842 | Teignmouth, Devon. |
| Meheux, Thos. Chas. . . | 11 Sept. 1851 | Mouth of Boyne, Drogheda. |
| Markett, John . . . | 14 July 1838 | Pembroke Dock, South Wales. |
| Maxey, Edward . . . | 3 Aug. 1847 | Sennen Cove, Penzance. |
| Mitchell, William . . | 18 Mar. 1834 | Calshot Castle, Southampton. |
| Moubray, Robert H. . . | 24 Nov. 1849 | No. 36 Tower, Winchelsea. |
| Newenham, William T. . | 25 June 1840 | Shellness. |
| Nicholl, James H. . . | 3 Apr. 1838 | Worthing, Sussex. |
| Oxford John . . . | 4 Apr. 1840 | Bridport. |
| Pace, Edmund H. . . | 13 Feb. 1849 | Coatham, nr. Guisborough, York |
| Pain, Martin . . . | 12 May 1837 | Seasalter Cliff, Whitstable. |
| Parrey, Robert . . . | 13 Dec. 1834 | Hastings. |
| Parsons, William (b) . . | 3 Jan. 1838 | Bournebottom, Poole. |
| Pearson, Thomas . . | 2 Dec. 1828 | St. Ives, Cornwall. |
| Petch, Charles A. . . | 4 Sept. 1848 | Omeath, co. Louth. |
| Pooley, George . . . | 27 Sept. 1837 | Falmouth. |
| Powys, Chas. E. . . . | 23 Mar. 1849 | Lymington. |
| Quinlan, W. St. L. . . | 14 Sept. 1848 | Penarth, Cardiff. |
| Ramsay, John D. . . | 15 July 1840 | Aldborough, Suffolk. |
| Roe, Robert B. . . . | 5 Mar. 1830 | Abbotsbury, Dorchester. |
| Royse, William . . . | 16 Jan. 1834 | Walmer, Kent. |
| Salkeld Thomas . . . | 14 Dec. 1846 | Sunderland. |
| Seaton John . . . | 20 Oct. 1846 | Epple Bay, Margate. |
| Senior James . . . | 31 Oct. 1828 | Rush. |
| Shacklock, Edward . . | 16 Jan. 1850 | Bridlington. |
| Shaw, William E. . . | 12 Nov. 1850 | Weston-Super-Mare. |
| Short, Samuel F. . . | 26 Aug. 1844 | Ramsgate. |
| Smith, Edward G. . . | 3 June 1833 | Kimmeridge, Corfe Castle, Dorset. |
| Spencer, Nelson G. . . | 22 Feb. 1856 | Sherringham, Norfolk. |
| Spurin, John . . . | 7 Sept. 1836 | Padstow. |
| Steddy, John . . . | 18 Nov. 1835 | Fishersgate, Brighton. |
| Sterling Spencer . . . | 14 Sept. 1847 | No. 2 Battery, Sandwich, Kent. |
| Stewart James (b) . . | 19 June 1843 | Hornsea, Yorkshire. |
| Strong, Joseph T. . . | 14 Oct. 1836 | Little Hampton. |
| Strover, Samuel . . . | 21 Nov. 1839 | Hartlepool. |
| Stubbin, John . . . | 9 July 1834 | Flamboro' Head, Bridlington. |
| Synge, Robert . . . | 6 Dec. 1839 | Dunny Cove, Clonakilty. |
| Tayler, G. S. . . . | 16 Feb. 1849 | Dunbar Haddington, N. B. |
| Taylor, Robert . . . | 27 Mar. 1839 | Langston Harbour, Portsmouth |
| Taylor, Walker . . . | 22 June 1836 | Glandore Union Hall, co. Cork. |
| Thomas, George (b) . . | 11 Oct. 1834 | Morston, Holt, Norfolk. |
| Thomas, William . . | 6 June 1850 | Curracloe, Castle Bridge, Wexfd. |
| Tomlin, George W. . . | 17 Feb. 1849 | Bembridge, near Ryde (I. W.) |
| Travers, James . . . | 2 June 1846 | Courtmashery, Timoleague. |
| Wall, Henry . . . | 20 Sept. 1849 | Clacton Wash, Colchester. |
| Warren, C. Duncan . . | 1 Feb. 1837 | Jack's Hole, co. Wicklow. |
| Wells, Edward F. . . | 4 Oct. 1839 | Hove, Brighton. |

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|---|---|---|
| Welsh, William . . . | 11 Apr. 1839 | No. 1 Battery, Deal. |
| Williams, Frederick . . | 15 Jan. 1856 | Brighton. |
| Woodham, William H. . | 19 July 1839 | Banff, N. B. |
| Young, Thomas . . . | 2 Aug. 1833 | Atherfield, Newport, Isle of [Wight. |

*Masters.*

| | | |
|---|---|---|
| Ashton, James Hill . . | 22 May 1850 | Ballyhalbert, Kirkcubbin, co. [Down. |
| Barrett, William . . . | 26 Dec. 1848 | St. Mawes, Cornwall. |
| Beckett, James F. . . | 3 Jan. 1855 | Sidmouth, Devon. |
| Blackford, William . . | 18 Mar. 1853 | Hayling Islands, Hants |
| Burney, Henry D. . . | 13 May 1856 | Studland Bay. |
| Burney, William J. W. . | 14 Dec. 1847 | Mousehole, Penzance. |
| Byford, William . . . | 9 Jan. 1855 | Bexhill, Sussex |
| Chown, Peter . . . | 21 April 1849 | Tarbert, Kerry. |
| Colborne, John C. . . | 13 April 1847 | Hill, Weymouth. |
| Collier, George . . . | 21 Sept. 1850 | Milford, Lymington, Hants. |
| Dillon, John . . . | 12 Dec. 1851 | Mumbles, South Wales. |
| Garner, John . . . | 16 Oct. 1849 | Cove Bay, Aberdeen. |
| Graham, Robert B. . . | 5 Oct. 1849 | Dunbeacon. |
| Greet, William F. . . | 7 Nov. 1854 | Mevagissey, Cornwall. |
| Hales, John . . . | 28 Sept. 1850 | Portland. |
| Halloran A. Lawrence . . | 15 Feb. 1853 | Polperro, Cornwall. |
| Harper, Henry . . . | 17 Jan. 1855 | Islands of Kane, Tramore, [Waterford. |
| Haynes, John . . . | 31 Aug. 1847 | Erith. |
| Huss, Thomas . . . | 3 Aug. 1855 | Fleet, Weymouth, Dorset. |
| Jenkins, John W. R. . . | 10 Aug. 1848 | Larne, co. Antrim. |
| Johns, Stephen . . . | 9 Nov. 1852 | Wells, Norfolk. |
| Kent, Frederick J. . . | 21 Feb. 1851 | Townsend, Dover. |
| Lark, Samuel . . . | 30 Nov, 1854 | Porthellie, near Falmouth. |
| Loney, Peter . . . | 21 Mar. 1850 | Babbicombe [ham, Louth. |
| Loveridge, George H. . . | 22 Dec. 1854 | Dunany Point, Castle, Belling- |
| Mudge, Richard B. . . | 30 June 1852 | Torquay, Devon. |
| Osmor, Thomas . . . | 6 July 1855 | Penzance, Cornwall. |
| Pritchard, John Stokes . | 19 April 1848 | Crouch River, Burnham, Essex. |
| Rogers, John . . . | 6 Sept. 1853 | Barton Cliff, Christchurch. |
| Sclater, Hugh John . . | 11 April 1848 | Westgate, Margate. |
| Scott, Charles C. . . | 18 Oct. 1854 | Mountbatten, Plymouth. |
| Strong, F. F. M. . . . | 17 July 1855 | Johnshaven, Birvie, Kincar- |
| Simpson, Benjamin . . | 3 Sept. 1851 | Charmouth, Dorset. [dine, N.B. |
| Sullivan, James Thomas . | 23 Feb. 1853 | Yealm, Plymouth. |
| Webb, John . . . | 22 Aug. 1848 | Crookhaven, Rock Island, Cork. |
| Webb, Henry . . . | 15 Sept. 1847 | Branscombe, Beer, Devon |
| Williams, William Henry (*a*) | 6 Feb. 1851 | Woodbridge Haven, Walton, Suf- |
| Wilson, George . . . | 6 June 1854 | Bletchington, Sussex. |
| Wood, William . . . | 10 Nov. 1847 | Dublin. |

*Marines.*

| | | |
|---|---|---|
| Davies, John Henry (2 *Lieut.*) | 19 Nov. 1828 | Beer, Axminster, Devon. |
| Hutton, William (1 *Lieut.*) . | 17 April 1852 | Pegwell Bay, Ramsgate. |
| Lloyd, Samuel (2 *Lieut.*) . | 17 April 1848 | Holywood, co. down. |
| Molesworth, A. J. (1 *Lieut.*) | 14 May 1847 | Rochester. |
| Philips, Geo. (2 *Lieut.* retd.) . | 8 Dec. 1828 | Fort Sutherland, Hythe. |
| Shoveller, W. K. (*Capt.*) . | 17 June 1853 | Kilmore, Bridgetown. Wexford. |
| Whiting, Geo. W. (1st Lieut.) | 12 Aug. 1854 | Coal Ho. Point, East Tilbury, Essex. |

*Second Masters.*

| | | |
|---|---|---|
| Horwood, George . . | 23 Jan. 1849 | Fethard, Wexford. |
| Hughes, Charles M. . . | 9 Mar. 1855 | Dartmouth. |
| Hutchings, John . . | 29 Sept. 1853 | Portrush, co. Antrim. |
| Lidstone, William . . | 21 Oct. 1848 | New Quay, St. Colomb. |
| Stovin, George . . . | 15 Feb. 1851 | Crosshaven, Cork. |

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|---|---|---|
| Aldrich, Robert F. . . | 22 Mar. 1855 | Whitstable, Kent. |
| Andrews, G. Wellington . | 11 April 1853 | Misner Haven, Southwold. |
| Askey, Sydney Yorke (*late Trans. service*) | 8 Aug. 1855 | Swanage, Dorset. |
| Beatson, Godfrey, B. M. . | 14 Nov. 1854 | Pitts Deep. [at-Cliff, Kent. |
| Bond, C. (late St. Helena Rgt.) | 7 Sept. 1853 | Margaret's Bay, St. Margaret's- |
| Braithwaite Miles (*late R.N.*) | 19 Dec. 1846 | Fort Twiss. |
| Bryan, James B. . . | 12 Aug. 1854 | Ardmore, Waterford. |
| Campbell, John (*late E.I.C.*) | 12 Jan. 1848 | Carrickfergus, Antrim. |
| Collins, John C. (*late E.I.C.*). | 25 May 1854 | Flaghead, Parkstone |
| Douglas, John (*late E.I.C.*) . | 21 Jan. 1848 | Mundsley, North Walsham. |
| Feaver, O. C. (*late R.N.*) . | 19 Apr. 1854 | North Shore, Sandwich. |
| Fitzgerald, F. C. (*late R.N.*) | 19 Apr. 1854 | Fort Moncrief, Hythe, Kent. |
| Freeman, Whiteman (*late E.I.C.*) . | 15 June 1848 | Happisburgh, N. Walsham. |
| Garrett, H. H. (*late E.I.C.*) . | 10 Aug. 1854 | Barking Creek. |
| Gunning, J. T. (*late E.I.N.S.*) | 4 Sept. 1854 | Lulworth, near Wareham. |
| Hall, Walter (*late Com. Mail Steamers*) . | 21 Jan. 1856 | Chidcock, Dorset |
| Harris, Frederick . . | 7 Sept. 1853 | Kissingland, Lowestoft. |
| Harrison, John (*late E.I.C.*) . | 1848 | Whitegate. |
| Hawkins, William . . | 5 Feb. 1856 | Preston, Weymouth. |
| Higgins, Richd. (*late E.I.C.*). | 11 Sept. 1855 | Backton, N. Walsham, Norfk. |
| Holloway, P. A. . . | 7 Dec. 1855 | Sizewell Gap, Eastbourne. |
| Hood, Arthur . . . | 7 Mar. 1853 | No. 62 Tower. |
| Kitching, W. T. (*late .R.N.*). | 30] July 1847 | Eastbourne. |
| Lapenotiere, T. (*late R.N.*) . | 8 Feb. 1847 | Muchals, Newbridge, Devon. |
| Lidderdale, W. (*late E.I.C.*) . | 15 Nov. 1848 | Osmington. |
| Lay, Henricus J. (*late E.I.C.*) | 24 Mar. 1855 | Rickham, Kingsdown. |
| Leetham, Thomas . . | 24 July 1855 | Killough co. |
| Littlehales, Baker J. (*late E.I.C.* | 18 May 1848 | Portobello, Newhaven, Sussex. |
| Maingay, Revoire (*late E.I.C.*) | 30 June 1848 | Ardglass, co. Down. |
| M'Kerlie, C. W. M. S. (*do.*) | 12 Dec. 1855 | Alnwick, Northumberland. |
| Menzies, Bruns. (*late 46 Rgt.*) | 23 May 1853 | Fairlight, Hastings. |
| Miller, John (*late E.I.C.*) . | 2 Feb. 1849 | Tynemouth, N. Shields. |
| Morgan, J. G. (*late E.I.C.*) . | 1 Aug. 1848 | Whitehouse, co. Antrim. |
| Neate, William H. (*late R.N.*). | 18 Aug. 1855 | Southwold. |
| Nicholls, Charles E. . . | | Blythe Haven, Shields. |
| Page, John T. (*late R.N.*) . | 2 June 1847 | Coverack, Falmouth. |
| Palmer, Thomas (*late R.N.*) . | 26 Feb. 1851 | Robert's Cove, co. Cork. |
| Pawle, Wm. H. (*late R.N.*) . | 13 April 1848 | Budleigh, Salterton, Devon. |
| Rees, Lewis, (*late R.N.*) . | 22 Dec. 1846 | Auckmithie, Arbroath, N. B. |
| Rose, Fred. E. (*late R.N.*) . | 20 Oct. 1853 | St. Katherines, Isle of Wight. |
| Saunders, Henry (*late Mate*). | 27 Mar. 1852 | Bovisand, Plymouth. |
| Sercombe, John (*late E.I.C.*) | 23 Nov. 1846 | Newtown, Newport, I. Wight. |
| Sheppard, John (*late E.I.C.*) | 20 May 1848 | Eastferry, Middleton, c. Cork. |
| Stapleton, R. K. C. (late 60 Rgt) | 7 Sept. 1853 | Greenwing, Sussex. |
| Symons, John . . . | 22 Mar. 1855 | Cromer, Norfolk |

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|---|---|---|
| Synge, Noah H. N. (*late E. I. C.*) | 10 Oct. 1847 | Long Island, Skull, co. Cork. |
| Taylor, Richard (*late* 10 *Regt.*) | 17 June 1853 | Curracloe, Wexford. |
| Thomson John (*late E. I. C.*) . | 15 Jan. 1849 | Alnmouth. |
| Tribe, Thos. (*late I.N.*) . | 19 Oct. 1855 | Battery, Deal. |
| Tudor, Adolphus (*late E.I. C.*) | 4 Mar. 1853 | Ryde, Isle of Wight. |
| Wake, Fenton (*late E.I. C.*) . | 7 Sept. 1853 | Corton, Lowestoft, Suffolk. |
| Walker, William W. (*late R.N.*) | 19 Nov. 1847 | Watchet, Somerset. |
| Wallinger, John A. . . . | 23 May 1854 | Shorncliff, Sandgate, Kent. |
| Webb, Jonathan E (*late E.I. C.*) | 27 Nov. 1846 | Hill Head, Fareham, Hants. |
| White, James K. (*Late E.I. C.*) | 13 April 1848 | Castletownsend, co. Cork. |
| Williams, Alfred B. . . | 11 April 1855 | Burnham Overy, Norfolk. |
| Woodrow, Thomas R. . . | 7 Sept. 1853 | North Berwick, N.B. |
| Woollaston, G. W. (*late I.N.*) | 2 Nov. 1854 | Cockbush, near Chichester. |
| Yeats, G. W. . . . . | 7 Sept. 1853 | Hope Cove, Kingsbridge, Devon. |
| Younge, Alexander Augustus (*late Capt. St. Helena Regt.*) | 18 May 1853 | Exmouth, Devon. |

# RECEIVERS OF WRECK.

[Corrected to October, 1856.]

| *Station.* | *Receivers' Names.* |
|---|---|
| ABERAYRON | Mr. Benjamin Evans. |
| ABERDEEN | Collector of Customs. |
| ABERDOVEY | Mr. Edward Price. |
| ABERYSTWITH | Collector of Customs. |
| ALDBOROUGH | N. Garrett, Esq. |
| ALLOA | Collector of Customs. |
| ARBROATH | Collector of Customs. |
| ARUNDEL | Mr. H. Lear. |
| AYR | Collector of Customs. |
| BANFF | Collector of Customs. |
| BEAUMARIS | Collector of Customs. |
| BARNSTAPLE | Collector of Customs. |
| BELFAST | Mr. Nicholas Fitzsimons. |
| BERWICK | Mr. James Sinclair. |
| BIDEFORD | T. B. Chanter, Esq. |
| BLYTH HAVEN | Mr. Joseph Hodgson. |
| BONCHURCH | Mr. Jonathan Jolliffe. |
| BORE'STONESS | Collector of Customs. |
| BRIDGWATER | Collector of Customs. |
| BRIDLINGTON | Collector of Customs (at Hull). |
| BRIDPORT | Collector of Customs. |
| BRISTOL | Collector of Customs. |
| CAHIRCIVEEN | Mr. Daniel Mahony |
| CAMPBELTOWN | Collector of Customs. |
| CARDIFF | Collector of Customs. |
| CARDIGAN | Mr. David Davids. |
| CARNARVON | Mr. James Rees. |
| CHAPEL | Mr. Robert Bradshaw. |
| CLIFDEN | Mr. M. R. Hart. |
| COLCHESTER | Collector of Customs. |
| COLERAINE | Collector of Customs. |
| COWES | Collector of Customs. |
| CORK | Collector of Customs. |
| DARTMOUTH | Mr. G. Hingston. |
| DINGLE | Mr. W. Collier. |
| DEAL | Messrs. Hight & Son. |
| DOVER | Mr. John Iron. |
| DOUGLAS | Collector of Customs. |
| DROGHEDA | Mr. P. Boylan. |

| *Station.* | *Receivers' Names.* |
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| Dublin | Collector of Customs. |
| Dumfries | Collector of Customs. |
| Dundalk | Collector of Customs. |
| Dundee | Collector of Customs. |
| Dunfanaghy | Mr. Francis Foster. |
| Exeter | Mr. H. P. Batt. |
| Falmouth | Collector of Customs. |
| Fleetwood | Collector of Customs. |
| Folkstone | Mr. Wm. Johnstone Iron. |
| Fowey | Collector of Customs. |
| Galway | Collector of Customs. |
| Glasgow | Collector of Customs. |
| Gloucester | Collector of Customs. |
| Grangemouth | Collector of Customs. |
| Greenock | Collector of Customs. |
| Grimsby | Mr. William Brooks. |
| Hartlepool | Collector of Customs. |
| Harwich | Collector of Customs. |
| Hull | Mr. John Saxelbye. |
| Inverness | Collector of Customs. |
| Irvine | Collector of Customs. |
| Kirkaldy | Collector of Customs. |
| Kirkwall | Collector of Customs. |
| Lancaster | Mr. Michael Harrison. |
| Leigh | Mr. William H. King. |
| Leith | Collector of Customs. |
| Lerwick | Collector of Customs. |
| Limerick | Collector of Customs. |
| Liverpool | Collector of Customs. |
| Llanelly | Mr. Robert Dunkin. |
| London | Mr. Pritchard. |
| Londonderry | Mr. Thomas Miles. |
| Lowestoft | Collector of Customs. |
| Lydd | Mr. S. Terry. |
| Lyme Regis | Mr. Henry F. Waring, |
| Lynn | Mr. T. O. Smetham. |
| Lytham | Mr. Thomas Butcher. |
| Maldon | Mr. Henry May. |
| Maryport | Collector of Customs. |
| Milford | Mr. W. W. Harries. |
| Montrose | Collector of Customs. |
| Morfa Mawr | Collector of Customs, Aberystwith. |
| Newhaven | Mr. W. Cole. |
| Newport (Monmouth) | Mr. J. S. Phillips. |
| Newport (Pembroke) | Mr. John Harries. |
| Newry | Collector of Customs. |
| North Shields | Mr. Robert Peart. |
| Padstow | Mr. J. D. Bryant. |
| Pembroke Dock | Mr. W. Robertson. |
| Penzance | Mr. Richard Pearce. |

| *Station.* | *Receivers' Names.* |
|---|---|
| PERTH | Collector of Customs. |
| PETERHEAD | Collector of Customs. |
| PLYMOUTH | Collector of Customs. |
| POOLE | Mr. T. W. Dominy. |
| PORTSMOUTH | Collector of Customs. |
| RAMSEY | Collector of Customs. |
| RAMSGATE | Mr. John Cuttler. |
| REDCAR | Mr. Robert Coulson. |
| RHYL | Mr. John Tarleton. |
| ROCHESTER | Collector of Customs. |
| RYE | Mr. J. A. Vidler. |
| ST. IVES | Mr. J. N. Tremearne. |
| SCARBOROUGH | Collector of Customs. |
| SCILLY | Mr. Hugh Tregarthen. |
| SHOREHAM | Mr. J. Brown. |
| SKIBBEREEN | Mr. J. H. Swanton. |
| SKINBURNESS | Mr. William Geddes |
| SLIGO | Mr. T. Barrett. |
| SOUTHWOLD | Commander F. W. Ellis. |
| SOUTHAMPTON | Collector of Customs. |
| STRATTON | Mr. William Rowe. |
| STRANGFORD | Collector of Customs. |
| STOCKTON | Collector of Customs. |
| STORNOWAY | Collector of Customs. |
| STRANRAER | Collector of Customs. |
| SUNDERLAND, No. 1 | Mr. James Crosby. |
| SUNDERLAND, No. 2, being that part of the late Hartlepool Receiver's District in Port of Sunderland | Collector of Customs. |
| SWANSEA | Collector of Customs. |
| TEIGNMOUTH | Mr. A. Owen, jun. |
| TRALEE | Mr. H. Benner. |
| WARKWORTH | Mr. William Muers. |
| WARRENPOINT | Collector of Customs. |
| WATERFORD | Mr. James Delahunty. |
| WATERLOO | Lieut. H. G. Kellock. |
| WESTPORT | Mr. M. Harran. |
| WEXFORD | Collector of Customs. |
| WEYMOUTH | Collector of Customs. |
| WICK | Collector of Customs. |
| WIGTOWN | Collector of Customs. |
| WHITEHAVEN | Collector of Customs. |
| WORKINGTON | Collector of Customs. |
| YARMOUTH (ISLE OF WIGHT) | Mr. P. Bright. |
| YARMOUTH (NORFOLK) | Mr. Palmer. |
| DITTO (Norfolk Coast) | Mr. Preston. |
| DITTO (Part of late Receiver of Lowestoft's District) | Collector of Customs. |

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